



DEPARTMENT OF REVENUE

DIVISION OF TAXATION AND COLLECTION

SALES AND USE TAX

TWO YEARS ENDED JUNE 30, 1998

**From The Office Of State Auditor  
Claire McCaskill**

# AUDIT REPORT

Report No. 99-44  
July 19, 1999



Office Of The  
State Auditor Of Missouri  
Claire McCaskill

**The following problems were discovered as a result of an audit our office conducted on the Missouri Department of Revenue's Division of Taxation and Collection. The findings below center on the state's sales and use tax paid by businesses which operate in Missouri. Our audit identifies certain management practices which we believe could be improved. -----**

Sales tax refunds have grown by approximately 400 percent during the last eight years. This alarming increase suggests the reasons for refunds must be further evaluated. Some refunds may be due to overpayments by businesses, while other refunds are due to over collection of sales taxes from customers by businesses. Accordingly, I am instructing that a Special Review of sales tax refunds be conducted.

Our testing showed some tax refunds had no indication in Department of Revenue files that the vendor would return the sales tax or related interest to the customer. In addition, there were other sales tax refund cases where the businesses indicated the refund would be returned to the original customer. For these cases, there was no documentation available from the Department of Revenue to verify these refunds ever made it back to the customer. If these refunds are not returned to the customer, the refunded sales tax and related interest becomes a windfall for the businesses requesting the refunds.

The Department of Revenue has pursued legislation in recent years that would require sales tax overpayments be returned to the customers who actually overpaid these taxes, when applicable. Unfortunately, these proposals have not passed the General Assembly. The State Auditor recommends the Department continue to pursue statutory revisions that would ensure sales tax refunds and related interest be returned to the original customer, when appropriate.

As of June 30, 1998, department records indicated sales and use tax overpayments held by the state for Missouri businesses totaled over \$35 million. Overpayments of sales and use taxes are the result of overpaid returns, amended returns, or audited returns. Businesses which overpay can request a refund or overpayments may be applied as credits on future taxes due.

Overpayments by closed businesses which did not file for a refund within the three year filing period totaled \$4,414,451. There will not be future taxes due to apply overpayments against. As a result, the department continues to track these overpayments with little progress towards resolution. This issue needs to be resolved.

YELLOW SHEET

DEPARTMENT OF REVENUE  
DIVISION OF TAXATION AND COLLECTION  
SALES AND USE TAX

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DEPARTMENT OF REVENUE  
DIVISION OF TAXATION AND COLLECTION  
SALES AND USE TAX

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## FINANCIAL SECTION

## State Auditor's Reports



**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

**INDEPENDENT AUDITOR'S REPORT ON  
THE FINANCIAL STATEMENTS**

Honorable Mel Carnahan, Governor  
and  
Quentin Wilson, Director  
Department of Revenue  
and  
Carol Fischer, Director  
Division of Taxation and Collection

We have audited the accompanying special-purpose financial statements of the various funds of the sales and use tax collections of the Department of Revenue, Division of Taxation and Collection for the years ended June 30, 1998 and 1997, as identified in the table of contents. These special-purpose financial statements are the responsibility of the agency's management. Our responsibility is to express an opinion on these special-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the special-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying special-purpose financial statements were prepared for the purpose of presenting the receipts of and distributions to the various state funds; the receipts, distributions, and changes in cash and investments of the various local funds; and the additions, deductions, and changes in cash and investments of the various custodial accounts and are not intended to be a complete presentation of the financial position and results of operations of the various funds of the agency.

In our opinion, the special-purpose financial statements referred to in the first paragraph present fairly, in all material respects, the receipts of and distributions to the various state funds; the

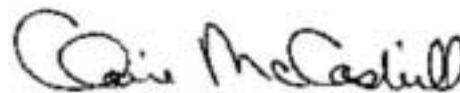
receipts, distributions, and changes in cash and investments of the various local funds; and the additions, deductions, and changes in cash and investments of the various custodial accounts as of and for the years ended June 30, 1998 and 1997, in conformity with the comprehensive basis of accounting discussed in Note 1, which is a basis of accounting other than generally accepted accounting principles.

The Department of Revenue has not presented the disclosures required by Governmental Accounting Standards Board (GASB) Technical Bulletin 98-1, *Disclosures about Year 2000 Issues*, as amended by GASB Technical Bulletin 99-1, that the GASB has determined are necessary to supplement, although not be a part of, the basic financial statements. In addition, we do not provide assurance that the department is or will become year 2000-compliant, that the department's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the department does business are or will become year 2000-compliant.

In accordance with *Government Auditing Standards*, we also have issued our report dated November 13, 1998, on our consideration of the agency's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

Our audit was made for the purpose of forming an opinion on the special-purpose financial statements, taken as a whole, that are referred to in the first paragraph. The accompanying financial information listed as supplementary data in the table of contents is presented for purposes of additional analysis. Such information has been subjected to the auditing procedures applied in the audit of the special-purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the special-purpose financial statements taken as a whole.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the agency's management and was not subjected to the auditing procedures applied in the audit of the special-purpose financial statements referred to above.

A handwritten signature in dark ink, appearing to read "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" written in a larger, more prominent script than the last name "McCaskill".

Claire McCaskill  
State Auditor

November 13, 1998 (fieldwork completion date)





**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING**

Honorable Mel Carnahan, Governor  
and  
Quentin Wilson, Director  
Department of Revenue  
and  
Carol Fischer, Director  
Division of Taxation and Collection

We have audited the special-purpose financial statements of the sales and use tax collections of the Department of Revenue, Division of Taxation and Collection as of and for the years ended June 30, 1998 and 1997, and have issued our report thereon dated November 13, 1998. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

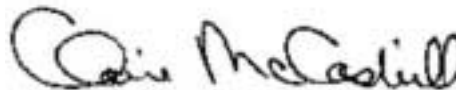
As part of obtaining reasonable assurance about whether the special-purpose financial statements of the sales and use tax collections of the Department of Revenue, Division of Taxation and Collection are free of material misstatement, we performed tests of the agency's compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance.

Internal Control Over Financial Reporting

In planning and performing our audit of the special-purpose financial statements of the sales and use tax collections of the Department of Revenue, Division of Taxation and Collection, we considered the agency's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the special-purpose financial statements and

not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material to the special-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the management of the Department of Revenue, Division of Taxation and Collection and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in dark ink, appearing to read "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" and last name "McCaskill" clearly distinguishable.

Claire McCaskill  
State Auditor

November 13, 1998 (fieldwork completion date)

## Financial Statements

Exhibit A-1

DEPARTMENT OF REVENUE  
DIVISION OF TAXATION AND COLLECTION  
SALES AND USE TAX  
COMBINED STATEMENT OF RECEIPTS AND DISTRIBUTIONS - STATE FUNDS  
YEAR ENDED JUNE 30, 1998

	General Revenue Fund-State	Conservation Commission Fund	Department of Revenue Information Fund	Motor Fuel Tax Fund	Parks Sales Tax Fund	Soil and Water Sales Tax Fund	School District Trust Fund	Total (Memorandum Only)
RECEIPTS								
Sales and use tax	\$ 1,556,723,483	68,752,549	5,490	0	27,499,523	27,499,523	546,569,469	2,227,050,037
Motor vehicles sales tax	94,478,967	7,872,973	42,619	139,727,526	3,149,189	3,149,190	31,492,790	279,913,254
Total Receipts	<u>1,651,202,450</u>	<u>76,625,522</u>	<u>48,109</u>	<u>139,727,526</u>	<u>30,648,712</u>	<u>30,648,713</u>	<u>578,062,259</u>	<u>2,506,963,291</u>
DISTRIBUTIONS								
Transmitted to State Treasurer	<u>1,651,202,450</u>	<u>76,625,522</u>	<u>48,109</u>	<u>139,727,526</u>	<u>30,648,712</u>	<u>30,648,713</u>	<u>578,062,259</u>	<u>2,506,963,291</u>
Total Distributions	<u>1,651,202,450</u>	<u>76,625,522</u>	<u>48,109</u>	<u>139,727,526</u>	<u>30,648,712</u>	<u>30,648,713</u>	<u>578,062,259</u>	<u>2,506,963,291</u>
RECEIPTS OVER (UNDER) DISTRIBUTIONS	\$ <u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit A-2

DEPARTMENT OF REVENUE  
DIVISION OF TAXATION AND COLLECTION  
SALES AND USE TAX  
COMBINED STATEMENT OF RECEIPTS AND DISTRIBUTIONS - STATE FUNDS  
YEAR ENDED JUNE 30, 1997

	General Revenue Fund-State	Conservation Commission Fund	Department of Revenue Information Fund	Motor Fuel Tax Fund	Parks Sales Tax Fund	Soil and Water Sales Tax Fund	School District Trust Fund	Total (Memorandum Only)
RECEIPTS								
Sales and use tax	\$ 1,619,847,402	66,527,557	5,876	0	26,609,507	26,609,507	529,116,642	2,268,716,491
Motor vehicle sales tax	85,451,303	7,120,739	35,803	126,312,805	2,848,295	2,848,296	28,483,768	253,101,009
Total Receipts	<u>1,705,298,705</u>	<u>73,648,296</u>	<u>41,679</u>	<u>126,312,805</u>	<u>29,457,802</u>	<u>29,457,803</u>	<u>557,600,410</u>	<u>2,521,817,500</u>
DISTRIBUTIONS								
Transmitted to State Treasurer	<u>1,705,298,705</u>	<u>73,648,296</u>	<u>41,679</u>	<u>126,312,805</u>	<u>29,457,802</u>	<u>29,457,803</u>	<u>557,600,410</u>	<u>2,521,817,500</u>
Total Distributions	<u>1,705,298,705</u>	<u>73,648,296</u>	<u>41,679</u>	<u>126,312,805</u>	<u>29,457,802</u>	<u>29,457,803</u>	<u>557,600,410</u>	<u>2,521,817,500</u>
RECEIPTS OVER (UNDER) DISTRIBUTIONS	\$ <u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit B-1

DEPARTMENT OF REVENUE  
DIVISION OF TAXATION AND COLLECTION  
SALES AND USE TAX  
COMBINED STATEMENT OF RECEIPTS, DISTRIBUTIONS, AND CHANGES IN CASH AND INVESTMENTS - LOCAL FUNDS (1)  
YEAR ENDED JUNE 30, 1998

	City Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Local Motor Vehicle Sales Tax Fund	Local Use Tax Fund	Local Option Use Tax Fund	Total (Memorandum Only)
<b>RECEIPTS</b>										
Sales tax	\$ 341,620,452	204,856,830	123,790,322	156,971,533	161,054,413	138,382,082	146,163,545	0	0	1,272,839,177
Use tax	0	0	0	0	0	0	0	0	25,366,867	25,366,867
Reimbursements/withholdings from political subdivisions	0	0	0	0	0	0	0	35,185,744	0	35,185,744
Interest income	1,040,094	629,439	343,387	602,048	526,647	458,509	403	550,761	70,640	4,221,928
Transfers in/out (Note 2)	34,298,516	22,749,402	15,323,045	26,965,112	30,734,305	13,510,156	-143,603,456	0	22,920	0
Total Receipts	<u>376,959,062</u>	<u>228,235,671</u>	<u>139,456,754</u>	<u>184,538,693</u>	<u>192,315,365</u>	<u>152,350,747</u>	<u>2,560,492</u>	<u>35,736,505</u>	<u>25,460,427</u>	<u>1,337,613,716</u>
<b>DISTRIBUTIONS</b>										
Political subdivisions	377,360,102	228,489,716	139,861,742	184,289,014	189,743,438	150,183,155	0	0	25,237,122	1,295,164,289
General Revenue Fund - State	3,811,430	2,307,809	1,412,642	1,861,368	1,797,786	1,516,894	0	0	254,921	12,962,850
Transfers to General Revenue Fund - State	0	0	0	0	0	0	1,395,229	35,890,420	0	37,285,649
Total Distributions	<u>381,171,532</u>	<u>230,797,525</u>	<u>141,274,384</u>	<u>186,150,382</u>	<u>191,541,224</u>	<u>151,700,049</u>	<u>1,395,229</u>	<u>35,890,420</u>	<u>25,492,043</u>	<u>1,345,412,788</u>
RECEIPTS OVER (UNDER) DISTRIBUTIONS	-4,212,470	-2,561,854	-1,817,630	-1,611,689	774,141	650,698	1,165,263	-153,915	-31,616	-7,799,072
CASH AND INVESTMENTS, JULY 1	40,033,249	24,836,560	15,702,227	19,349,775	19,242,535	15,517,557	2,486,827	9,951,691	1,953,701	149,074,122
CASH AND INVESTMENTS, JUNE 30	<u>\$ 35,820,779</u>	<u>22,274,706</u>	<u>13,884,597</u>	<u>17,738,086</u>	<u>20,016,676</u>	<u>16,168,255</u>	<u>3,652,090</u>	<u>9,797,776</u>	<u>1,922,085</u>	<u>141,275,050</u>

FOOTNOTE:

(1) Held by the department in trust.

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit B-2

DEPARTMENT OF REVENUE  
DIVISION OF TAXATION AND COLLECTION  
SALES AND USE TAX  
COMBINED STATEMENT OF RECEIPTS, DISTRIBUTIONS, AND CHANGES IN CASH AND INVESTMENTS - LOCAL FUNDS (1)  
YEAR ENDED JUNE 30, 1997

	City Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Local Motor Vehicle Sales Tax Fund	Local Use Tax Fund	Local Option Use Tax Fund	Total (Memorandum Only)
RECEIPTS										
Sales tax	\$ 332,306,634	196,908,760	121,157,224	151,832,034	139,457,832	116,646,135	126,846,627	0	0	1,185,155,246
Use tax	0	0	0	0	0	0	0	-1,170,020	12,090,838	10,920,818
Interest	1,020,955	609,832	395,834	494,691	460,567	334,619	179,973	559,569	29,009	4,085,049
Transfers-in/out (Note 2)	31,851,270	20,783,930	13,997,185	24,731,572	25,815,875	10,579,173	-127,947,276	0	2,207	-186,064
Total Receipts	<u>365,178,859</u>	<u>218,302,522</u>	<u>135,550,243</u>	<u>177,058,297</u>	<u>165,734,274</u>	<u>127,559,927</u>	<u>-920,676</u>	<u>-610,451</u>	<u>12,122,054</u>	<u>1,199,975,049</u>
DISTRIBUTIONS										
Political subdivisions	355,063,920	211,430,271	130,959,023	172,394,673	159,765,912	121,406,493	0	0	10,066,669	1,161,086,961
General Revenue Fund- State	3,586,505	2,135,659	1,322,819	1,741,360	1,613,797	1,226,329	0	0	101,684	11,728,153
Refunds To taxpayers	0	0	0	0	0	0	994,738	0	0	994,738
Total Distributions	<u>358,650,425</u>	<u>213,565,930</u>	<u>132,281,842</u>	<u>174,136,033</u>	<u>161,379,709</u>	<u>122,632,822</u>	<u>994,738</u>	<u>0</u>	<u>10,168,353</u>	<u>1,173,809,852</u>
RECEIPTS OVER (UNDER) DISTRIBUTIONS	6,528,434	4,736,592	3,268,401	2,922,264	4,354,565	4,927,105	-1,915,414	-610,451	1,953,701	26,165,197
CASH AND INVESTMENTS, JULY 1	<u>33,504,815</u>	<u>20,099,968</u>	<u>12,433,826</u>	<u>16,427,511</u>	<u>14,887,970</u>	<u>10,590,452</u>	<u>4,402,241</u>	<u>10,562,142</u>	<u>0</u>	<u>122,908,925</u>
CASH AND INVESTMENTS, JUNE 30	<u>\$ 40,033,249</u>	<u>24,836,560</u>	<u>15,702,227</u>	<u>19,349,775</u>	<u>19,242,535</u>	<u>15,517,557</u>	<u>2,486,827</u>	<u>9,951,691</u>	<u>1,953,701</u>	<u>149,074,122</u>

FOOTNOTE:

(1) Held by the department in trust.

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit C-1

DEPARTMENT OF REVENUE  
DIVISION OF TAXATION AND COLLECTION

SALES AND USE TAX

COMBINED STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENTS-CUSTODIAL ACCOUNTS

YEAR ENDED JUNE 30, 1998

	Motor Vehicle Protest Account	Protested Sales Tax General Revenue Account	Protested Sales Tax Miscellaneous Account	Sales Tax Bond Account	St. Louis Special Escrow Account	Suspense Holding (Sales Tax) Account	TIF Districts Account	Total (Memorandum Only)
	(1)	(2)	(1)	(2)	(1)	(1)	(1)	
ADDITIONS								
Miscellaneous tax collections	\$ 0	0	0	0	1,854	1,237,637,617	476,710	1,238,116,181
Protested tax collections	9,425	9,517,261	6,165,377	0	0	0	0	15,692,063
Bond collections	0	0	0	3,955,370	0	0	0	3,955,370
Interest	219	240,120	120,423	0	3,953	604,977	17,452	987,144
Total Additions	<u>9,644</u>	<u>9,757,381</u>	<u>6,285,800</u>	<u>3,955,370</u>	<u>5,807</u>	<u>1,238,242,594</u>	<u>494,162</u>	<u>1,258,750,758</u>
DEDUCTIONS								
Miscellaneous taxes and interest	0	0	0	0	920	1,240,632,739	0	1,240,633,659
Protested taxes and interest	8,624	291,837	265,624	0	0	0	0	566,085
Bonds and interest	0	0	0	4,605,590	0	0	0	4,605,590
Total Deductions	<u>8,624</u>	<u>291,837</u>	<u>265,624</u>	<u>4,605,590</u>	<u>920</u>	<u>1,240,632,739</u>	<u>0</u>	<u>1,245,805,334</u>
ADDITIONS OVER (UNDER) DEDUCTIONS	1,020	9,465,544	6,020,176	-650,220	4,887	-2,390,145	494,162	12,945,424
CASH AND INVESTMENTS, JULY 1	<u>3,259</u>	<u>699,157</u>	<u>456,321</u>	<u>31,161,178</u>	<u>75,353</u>	<u>9,561,248</u>	<u>145,572</u>	<u>42,102,088</u>
CASH AND INVESTMENTS, JUNE 30	<u>\$ 4,279</u>	<u>10,164,701</u>	<u>6,476,497</u>	<u>30,510,958</u>	<u>80,240</u>	<u>7,171,103</u>	<u>639,734</u>	<u>55,047,512</u>

FOOTNOTES:

(1) Held by the department in trust.

(2) Held by the state treasurer in trust.

The accompanying Notes to the Financial Statements are an integral part of this statement.



Exhibit C-2

DEPARTMENT OF REVENUE  
DIVISION OF TAXATION AND COLLECTION  
SALES AND USE TAX  
COMBINED STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENTS - CUSTODIAL ACCOUNTS  
YEAR ENDED JUNE 30, 1997

	City of Crestwood Holding Account (1)	City of Franklin Holding Account (1)	Motor Vehicle Protest Account (1)	Protested Sales Tax General Revenue Account (2)	Protested Sales Tax Miscellaneous Account (1)	St. Louis County Cities Holding Account (1)	Sales Tax Bond Account (2)	St. Louis Special Escrow Account (1)	Suspense Holding (Sales Tax) Account (1)	T. I F. Districts Account (1)	Total (Memorandum Only)
ADDITIONS											
Miscellaneous tax collections	\$ 0	5,555	0	0	0	0	0	896	1,197,796,549	145,631	1,197,948,631
Protested tax collections	0	0	3,263	741,273	449,036	0	0	0	0	0	1,193,572
Bond collections	0	0	0	0	0	0	5,038,172	0	0	0	5,038,172
Interest	3	29	-4	31,210	45,456	13	0	3,552	771,589	1,138	852,986
Total Additions	<u>3</u>	<u>5,584</u>	<u>3,259</u>	<u>772,483</u>	<u>494,492</u>	<u>13</u>	<u>5,038,172</u>	<u>4,448</u>	<u>1,198,568,138</u>	<u>146,769</u>	<u>1,205,033,361</u>
DEDUCTIONS											
Miscellaneous taxes and interest	75	7,218	0	0	0	230	0	124	1,192,014,829	1,197	1,192,023,673
Protested taxes and interest	0	0	0	1,426,718	1,498,949	0	0	0	0	0	2,925,667
Bonds and interest	0	0	0	0	0	0	5,669,894	0	0	0	5,669,894
Total Deductions	<u>75</u>	<u>7,218</u>	<u>0</u>	<u>1,426,718</u>	<u>1,498,949</u>	<u>230</u>	<u>5,669,894</u>	<u>124</u>	<u>1,192,014,829</u>	<u>1,197</u>	<u>1,200,619,234</u>
ADDITIONS OVER (UNDER) DEDUCTIONS	-72	-1,634	3,259	-654,235	-1,004,457	-217	-631,722	4,324	6,553,309	145,572	4,414,127
CASH AND INVESTMENTS, JULY 1	<u>72</u>	<u>1,634</u>	<u>0</u>	<u>1,353,392</u>	<u>1,460,778</u>	<u>217</u>	<u>31,792,900</u>	<u>71,029</u>	<u>3,007,939</u>	<u>0</u>	<u>37,687,961</u>
CASH AND INVESTMENTS, JUNE 30	<u>\$ 0</u>	<u>0</u>	<u>3,259</u>	<u>699,157</u>	<u>456,321</u>	<u>0</u>	<u>31,161,178</u>	<u>75,353</u>	<u>9,561,248</u>	<u>145,572</u>	<u>42,102,088</u>

FOOTNOTES:

(1) Held by the department in trust.

(2) Held by the state treasurer in trust.

The accompanying Notes to the Financial Statements are an integral part of this statement.

## Notes to the Financial Statements

DEPARTMENT OF REVENUE  
DIVISION OF TAXATION AND COLLECTION  
SALES AND USE TAX  
NOTES TO THE FINANCIAL STATEMENTS

1. Significant Accounting Policies

A. Basis of Presentation

These special-purpose financial statements relating to sales and use tax collections of the Department of Revenue, Division of Taxation and Collection present the receipts of and distributions to the various state funds as reflected on Exhibit A; the receipts, distributions, and changes in cash and investments of the various local funds as reflected on Exhibit B; and the additions, deductions, and changes in cash and investments of the various custodial accounts as reflected on Exhibit C.

The Department of Revenue is a component unit of the State of Missouri and, as such, prepares a Comprehensive Annual Financial Report (CAFR). The department's CAFR is intended to present the financial position and results of operations of the Department of Revenue as measured by the financial activity of the various funds. The special-purpose financial statements presented in this financial report are supporting schedules for the department's CAFR and do not contain all financial data contained in the CAFR. Therefore, users of these financial statements are advised to refer to the department's CAFR for the financial position and results of operations which the department intends to be prepared in accordance generally accepted accounting principles.

The "Total (Memorandum Only)" column shown on these special-purpose financial statements is presented as additional analytical data. Because this column does not identify the restrictions that exist by fund, it should be read only with the reference to the details of each fund.

Appropriations for the operation of the Division of Taxation and Collection are maintained by the Department of Revenue, Division of Administration and therefore, operating expenditures are not presented.

General fixed assets utilized by the Division of Taxation and Collection are included in the accounts of the Department of Revenue, Division of Administration and therefore, no statements of general fixed assets are presented.

B. Basis of Accounting

These special-purpose financial statements are presented on a cash basis of accounting and, as such, are prepared in conformity with an other comprehensive

basis of accounting as described in the AICPA's Statement on Auditing Standards Number 62 which addresses special reports.

The statements of receipts and distributions for state funds present receipts when received and distributions when paid to the various state funds. The statements of receipts and distributions for local funds present receipts when received and distributions when paid to the various state and local funds, local political subdivisions, and taxpayers except for sales tax withholdings from political subdivisions for their share of the local use tax refund liability. Such withholdings are credited to the Local Use Tax Fund to be distributed as refunds to taxpayers. However, these amounts are included as distributions to political subdivisions in the financial statements. The statements of additions and deductions for custodial accounts present additions when received and deductions when paid to various state and local funds, local political subdivisions, and taxpayers.

C. Fiscal Authority and Responsibility

The Department of Revenue, Division of Taxation and Collection administers transactions in the funds and accounts listed below. The State Treasurer, as fund custodian, and the Office of Administration provide administrative control over fund resources within the authority prescribed by the General Assembly for all state funds.

- 1) General Revenue Fund- State: This state fund, as authorized by Section 144.700, RSMo, receives three-fourths of the collections from the four percent state sales and use tax. This fund also receives payments from common carriers in interstate air transportation, as authorized by Section 144.807, RSMo, and receives three-eighths of the collections from the four percent motor vehicle sales tax as authorized by Section 144.070, RSMo.
- 2) Conservation Commission Fund: This state fund, as authorized by Article IV, Section 43(a), Constitution of Missouri, receives the collections of the one-eighth percent state sales and use tax and motor vehicle sales tax.
- 3) Department of Revenue Information Fund: This state fund, as authorized by Section 32.067, RSMo, receives collections from individuals, businesses, and governmental units for the dissemination of information and publications.
- 4) Motor Fuel Tax Fund: This state fund, as authorized by Section 144.070, RSMo, and Article IV, Section 30(b), Constitution of Missouri, receives fifty percent of the collections of the four percent state sales tax on the leasing of motor vehicles and motor vehicle sales tax.
- 5) Parks Sales Tax Fund: This state fund, as authorized by Article IV, Sections 47(a) and 47(b), Constitution of Missouri, receives fifty percent of the

collections of the one-tenth percent state sales and use tax and motor vehicle sales tax.

- 6) Soil and Water Sales Tax Fund: This state fund, as authorized by Article IV, Sections 47(a) and 47(b), Constitution of Missouri, receives fifty percent of the collections of the one-tenth percent state sales and use tax and motor vehicle sales tax.
- 7) School District Trust Fund: This state fund, as authorized by Section 144.701, RSMo, receives one-fourth of the collections from the four percent state sales and use tax and one-eighth of the collections from the four percent motor vehicle sales tax.

The Department of Revenue has the sole responsibility for maintaining and disbursing fund resources for the following local funds:

- 1) City Sales Tax Trust Fund: This local fund, as authorized by Section 94.550, RSMo, receives collections generated from city sales taxes and subsequently distributes the taxes and interest to the cities.
- 2) Public Mass Transportation Sales Tax Trust Funds: These local funds, as authorized by Sections 92.410, 94.625, and 94.725, RSMo, receive collections generated from public mass transportation sales taxes and subsequently distribute the taxes and interest to the public mass transportation systems.
- 3) St. Louis County Sales Tax Trust Fund: This local fund, as authorized by Section 66.620, RSMo, receives collections generated from St. Louis County sales taxes. The taxes and interest are distributed to St. Louis County in accordance with Section 66.620 (3), RSMo, to be disbursed by St. Louis County to the appropriate cities within the county.
- 4) County Sales Tax Trust Fund: This local fund, as authorized by Section 67.525, RSMo, receives collections generated from county sales taxes and subsequently distributes the taxes and interest to the counties.
- 5) County Alternate Sales Tax Trust Fund: This local fund, as authorized by Section 67.712, RSMo, receives collections generated by county capital improvement sales taxes as authorized by Section 67.700, RSMo; tourism sales taxes as authorized by Section 67.671, RSMo; and various other sales taxes authorized by state law, and subsequently distributes the taxes and interest to the counties. The transactions of the County Construction Sales Tax Trust Fund, as authorized by Section 67.570, RSMo, the County Correctional Facility Sales Tax Trust Fund, as authorized by Section 67.594,

RSMo, and the County Law Enforcement Sales Tax Trust Fund, as authorized by Section 67.582. RSMo, are also accounted for in this fund.

- 6) City Alternate Sales Tax Trust Fund: This local fund, as authorized by Section 92.073, RSMo, receives collections generated from an additional City of St. Louis sales tax, and subsequently, distributes the taxes and interest to the City of St. Louis. The collections and subsequent distributions of the city capital improvements sales tax, as authorized by Section 94.577, RSMo, are also accounted for in this fund.
- 7) Local Motor Vehicle Sales Tax Fund: This local fund is a depository collection account for the local sales taxes collected by the department at the motor vehicle fee and branch offices. The department transfers this money to the Local Sales Tax Fund for distribution to the various political subdivisions.
- 8) Local Use Tax Fund: This local fund, as authorized by Section 144.748, RSMo, received collections generated by an additional one and one-half percent use tax upon all transactions which were subject to the taxes imposed under Sections 144.600 to 144.745, RSMo.

Local Use Tax was declared unconstitutional by the Missouri Supreme Court in fiscal year 1996. The Department of Revenue began refunding local use tax in fiscal year 1998.

- 9) Local Option Use Tax Fund: This local fund, as authorized by Section 144.759 RSMO, receives collections generated by a use tax based on the local sales tax in effect, upon all transactions subject to taxes imposed under Sections 144.600 to 144.745 RSMo. Net taxes and interest are subsequently distributed to the counties and cities.

The Department of Revenue has shared responsibility with the State Treasurer for maintaining and disbursing resources for the following custodial accounts as explained in further detail:

- 1) Motor Vehicle Protest Account: The Department of Revenue has been charged with the responsibility of administering transactions in the Motor Vehicle Protest Account and actual custody of account resources ultimately rests with the department.

The Motor Vehicle Protest Account, as authorized by Section 144.700, RSMo, receives motor vehicle sales and use tax paid under protest. Protest proceeds are deposited into an interest-bearing bank account.

Protested motor vehicle sales and use tax and the related earned interest are either returned to the taxpayer or remitted to the state and the appropriate political subdivisions based upon decisions reached by the department, the Administrative Hearing Commission, or various courts.

- 2) Protested Sales Tax Accounts: The Department of Revenue has been charged with the responsibility of administering transactions in the protested sales tax accounts. The Protested Sales Tax General Revenue Account, as authorized by Section 144.700, RSMo, receives sales taxes paid under protest. The three percent General Revenue portion of state sales taxes paid under protest are transferred to the state's General Revenue Fund, which is in the custody of the state treasurer. All other state and local sales taxes paid under protest are deposited into an interest-bearing bank account (or miscellaneous account), which is in the custody of the Department of Revenue. Protested sales taxes and the related earned interest are either returned to the taxpayer or remitted to the state and the appropriate political subdivisions based upon decisions reached by the department, the Administrative Hearing Commission, or various courts.

- 3) Sales Tax Bond Account: The Department of Revenue has been charged with the responsibility of administering transactions in the Sales Tax Bond Account.

The Sales Tax Bond Account, as authorized by Section 144.087, RSMo, receives cash bonds posted by taxpayers. All bond collections are deposited into the state's General Revenue Fund, which is in the custody of the state treasurer. Cash bonds and related interest at the rate of five and one-fourth percent are refunded to the taxpayers after two years if they are determined to have satisfactory sales tax compliance and if their bond was posted before January 1, 1984. If the bond was posted on or after January 1, 1984, the Attorney General has ruled that no interest should be refunded. In the event of uncollectible sales tax liabilities, the bonds and related interest, if any, are forfeited to the Department of Revenue which subsequently distributes the monies to the State and the appropriate political subdivisions.

- 4) St. Louis Special Escrow Account: The St. Louis Special Escrow Account is an interest-bearing bank account where the department has escrowed funds to cover claims for refund of a 3/8 percent sales tax levied by the City of St. Louis.

The Missouri Supreme Court [ACI Plastics, Inc. vs. City of St. Louis, Citation No. 724s.w.2D513 (Mo. Banc 1987)] ruled the additional 3/8 percent sales tax was not legally levied during the period July 1, 1984 through March 17, 1987.

The amount was withheld from monthly distributions to the City of St. Louis during the year ended June 30, 1990, and placed in this account under the custody of the Director of Revenue pending resolution. The Department of Revenue has determined that this account will be closed after a six month period of inactivity.

- 5) Suspense Holding (Sales Tax) Account: The Department of Revenue has been charged with the responsibility of administering transactions in the Suspense Holding Account and actual custody of account resources ultimately rests with the department.

The Suspense Holding Account is an interest-bearing bank account where unidentified sales and use tax receipts are temporarily deposited when they are unable to be posted to the automated Missouri Integrated Tax System (MITS). When these receipts become identifiable, they are posted to MITS and are then transferred out of the Suspense Holding Account into the appropriate sales tax funds.

- 6) T.I.F. Districts Account: The Department of Revenue has been charged with the responsibility of administering transactions in the T.I.F. Districts Account. The T.I.F. Districts Account is an interest-bearing bank account where the department has escrowed funds pending a decision in the Circuit Court of St. Louis County, Court Case No. 692403. Following this court decision, the escrowed funds will be distributed and the account will be closed.

- 7) City of Crestwood Holding Account: The Department of Revenue has been charged with the responsibility of administering transactions in the City of Crestwood Holding Account.

The City of Crestwood Holding Account is an interest-bearing bank account where the department has escrowed funds for the City of Crestwood because the Circuit Court for the County of Cole, Case No. CV194-262cc, ruled that all money collected under Section 94.577, RSMo, city capital improvements tax, for the City of Crestwood, shall be held by the Department of Revenue. In August 1995, the monies were disbursed in accordance with a July 1995 court order and the account was closed during fiscal year 1997.

- 8) City of Franklin Holding Account: The city of Franklin Holding Account is an interest-bearing bank account where the department has escrowed funds pending a court decision in a case involving the City of Franklin. The department's General Counsel determined that the collection was legal. The monies were distributed and the account was closed during fiscal year 1997.



- 9) St. Louis County (SLC) Cities Holding Account: The SLC cities holding account is an interest-bearing bank account where the department has escrowed funds pending a court decision in a case involving the City of Crestwood. Following this court decision, the escrowed funds were distributed and the account was closed during fiscal year 1997.

D. Cash and Investments

Cash and investments consist of the following:

	Year Ended June 30,	
	1998	1997
Held by the state treasurer	\$ 40,675,659	31,860,335
Held by the department	155,646,903	159,315,875
Total	<u>\$ 196,322,562</u>	<u>191,176,210</u>

All cash and investments designated as being held by the state treasurer in trust are in General Revenue Fund-State and are pooled and invested by the state treasurer.

Other cash and investments held by the department includes bank accounts and all short-term investments such as repurchase agreements and federal agency securities. These are stated at cost which approximate market. Cash resources are combined to form a pool for investment purposes. Investments are managed by the department's investing agent in accordance with an agreement entered into in July 1994. (A new banking contract became effective July 1, 1998.) Interest income earned as a result of pooling is distributed to the appropriate accounts based on each account's equity in the pooled investments.

Department of Revenue Administrative Rule 12 CAR 10-43.020 authorizes the department to invest in the following instruments: U.S. Treasury Bills, Time Deposits, Repurchase Agreements, Federal National Mortgage Association Securities, Student Loan Marketing Association Securities, Federal Home Loan Bank Securities and Federal Home Loan Mortgage Corporation Securities.

All deposits are insured by the FDIC up to \$100,000; the balance is secured by collateral pledged to the Department and held by the Department's agent in the Department's name. All investments in repurchase agreements and securities are one hundred percent secured by the underlying Federal Government Securities. The investing agent guarantees no loss of principal or interest to the department.

At June 30, 1998, cash and investments held by the department consisted of:

Description	Book Balance	Bank Balance
Cash	\$ 4,913,000	587,501
Total Cash	4,913,000	587,501
Investments	Carrying Value	Market Value
Repurchase agreements- Securities held by the Department's agent in the Department's name	\$ 96,466,003	96,486,533
Agency securities- Securities held by the Department's agent in the Department's name	\$ 54,267,900	54,418,644
Total Investments	150,733,903	150,905,177
Total Cash and Investments	\$ 155,646,903	151,492,678

At June 30, 1997, cash and investments held by the department consisted of:

Description	Book Balance	Bank Balance
Cash	\$ 3,263,133	116,089
Total Cash	\$ 3,263,133	116,089
Investments	Carrying Value	Market Value
Repurchase agreements- Securities held by the Department's agent in the Department's name	\$ 143,568,506	143,568,920
Agency securities Securities held by the Department's agent in the Department's name	\$ 12,484,236	12,640,289
Total Investment	\$ 156,052,742	156,209,209
Total Cash and Investments	\$ 159,315,875	156,325,298

## 2. Transfers-In/(Out)

These amounts represent local sales tax collected by the Division of Motor Vehicles and Drivers Licensing central office and local branch and fee offices. The collections are subsequently transferred to the Local Sales Tax Clearing Bank Account. These amounts are included in the monthly distributions to the local taxing authorities.

3. Refunds of Overpayment of Taxes

- A. Refund amounts of overpayment of state and local sales and use taxes and state motor vehicle sales taxes including interest for the years ending June 30, 1998 and 1997, and local motor vehicle sales taxes for the year ended June 30, 1998, are listed below. These funds were paid from a refund appropriation maintained by the Department of Revenue, Division of Administration. These refunds are not reflected in the schedules and do not necessarily relate to the receipts in the years issued.

	<u>Amount of Refunds</u> <u>Year Ended June 30,</u>	
	<u>1998</u>	<u>1997</u>
Sales and Use Tax, June 30, 1998	\$32,773,261	28,534,203
Local Use Tax, June 30, 1998	30,971,492	N/A
Motor Vehicle Sales Tax, June 30, 1998	4,527,232	2,360,734

- B. The refunds to taxpayers amount shown on the Schedule of Receipts and Distributions: Local Funds represents refunds made to taxpayers because of overpayment of taxes. These refunds were paid from the Local Motor Vehicles Sales Tax Account. This account is maintained by the Division of Taxation and Collection of the Department of Revenue.

## Supplementary Data

## Schedule 1-A

DEPARTMENT OF REVENUE  
 DIVISION OF TAXATION AND COLLECTION  
 SALES AND USE TAX  
 COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS  
 YEAR ENDED JUNE 30, 1998

		City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Adrian	\$	81,027	0	0	0	0	0	0	81,027
Advance		138,769	69,216	0	0	0	0	0	207,985
Airport Drive		95,343	45,712	0	0	0	0	0	141,055
Alba		13,763	0	0	0	0	0	0	13,763
Albany		132,999	65,983	0	0	0	0	0	198,982
Alexandria		12,084	0	0	0	0	0	0	12,084
Alton		71,823	34,450	0	0	0	0	0	106,273
Amsterdam		10,375	0	0	0	0	0	0	10,375
Anderson		152,984	0	72,799	0	0	0	0	225,783
Annapolis		29,142	14,265	14,265	0	0	0	0	57,672
Appleton City		137,601	0	0	0	0	0	0	137,601
Arbyrd		21,621	0	0	0	0	0	0	21,621
Arcadia		56,906	0	0	0	0	0	0	56,906
Archie		31,029	0	0	0	0	0	0	31,029
Argyle		7,851	0	0	0	0	0	0	7,851
Arnold		2,876,793	207,692	0	0	0	0	0	3,084,485
Arrow Rock		7,829	3,915	0	0	0	0	0	11,744
Ash Grove		100,403	0	0	12,135	0	0	0	112,538
Ashland		181,919	86,238	0	0	0	0	0	268,157
Atlanta		10,592	0	0	0	0	0	0	10,592
Augusta		44,610	0	0	0	0	0	0	44,610
Aurora		790,673	0	375,628	0	0	0	0	1,166,301
Auxvasse		57,538	0	26,546	0	0	0	0	84,084
Ava		203,554	202,821	0	16,370	0	0	0	422,745
Avondale		13,614	0	0	0	0	0	0	13,614
Bagnell		3,784	0	0	0	0	0	0	3,784
Bakersfield		9,414	0	0	0	0	0	0	9,414
Baltwin		0	1,239,096	0	0	0	0	0	1,239,096
Bates City		67,660	0	0	5,925	0	0	0	73,585
Battlefield		11,052	0	8,377	0	0	0	0	19,429
Bel-Nor		0	96,664	0	4,160	0	0	0	100,824
Bel-Ridge		0	183,246	0	0	0	0	0	183,246
Bella Villa		0	40,627	0	1,689	0	0	0	42,316
Bellefontaine Neighbors		0	582,440	0	0	0	0	0	582,440
Bell City		12,961	0	0	0	0	0	0	12,961
Belle		112,730	0	49,965	0	0	0	0	162,695
Bellflower		12,259	5,070	5,069	0	0	0	0	22,398
Belton		1,405,503	747,946	702,751	0	0	0	0	2,856,200
Benton		44,201	0	0	0	0	0	0	44,201
Berger		7,729	0	0	0	0	0	0	7,729
Berkleley		0	653,497	0	0	0	0	0	653,497
Bernie		95,897	47,733	0	0	0	0	0	143,630
Bethany		465,663	262,276	0	0	0	0	0	727,939
Beverly Hills		0	52,552	0	0	0	0	0	52,552
Bevier		33,152	0	0	0	0	0	0	33,152
Biehle		94,307	0	0	0	0	0	0	94,307
Billings		48,220	0	0	0	0	0	0	48,220
Birch Tree		31,240	0	14,521	0	0	0	0	45,761
Birmingham		16,562	0	0	0	0	0	0	16,562
Bismack		70,536	0	31,272	0	0	0	0	101,808
Black Jack		0	327,069	0	17,344	0	0	0	344,413
Blackburn		5,702	0	0	0	0	0	0	5,702
Blairstown		11,189	0	0	0	0	0	0	11,189
Bland		36,053	16,747	0	0	0	0	0	52,800
Bloomfield		106,783	14,168	0	14,868	0	0	0	135,819
Blue Springs		5,108,463	0	2,420,565	0	0	0	0	7,529,028

Bolivar	1,127,362	0	540,837	0	0	0	0	1,668,199
Bonne Terre	343,264	80,610	161,817	0	0	0	0	585,691
Boonville	693,361	328,827	0	0	0	0	0	1,022,188
Bourbon	109,236	0	52,336	0	0	0	0	161,572
Bowling Green	347,238	0	163,085	0	0	0	0	510,323
Branson	6,792,713	0	3,383,030	0	0	0	0	10,175,743
Branson West	557,826	278,913	0	0	0	0	0	836,739
Braymer	49,066	0	0	0	0	0	0	49,066
Breckinridge	10,721	0	0	12,671	0	0	0	23,392
Brentwood	0	1,501,087	0	0	0	0	0	1,501,087
Bridgeton	0	238,085	0	0	0	0	0	238,085
Brookfield	570,702	76,748	268,919	0	0	0	0	916,369
Brookline	18,861	0	0	0	0	0	0	18,861
Browning	8,812	0	0	767	0	0	0	9,579
Brunley	5,998	0	0	0	0	0	0	5,998
Brunswick	102,578	0	9	0	0	0	0	102,587
Bucklin	20,492	0	0	3,190	0	0	0	23,682
Buckner	140,663	64,569	0	0	0	0	0	205,232
Buffalo	505,939	0	0	0	0	0	0	505,939
Bull Creek Village	3,125	0	0	0	0	0	0	3,125
Bunker	18,945	0	0	0	0	0	0	18,945
Butler	502,738	0	201,281	0	0	0	0	704,019
Bynes Mill	53,936	0	0	0	0	0	0	53,936
Cabool	231,633	212	0	0	0	0	0	231,845
Caledonia	7,339	0	0	0	0	0	0	7,339
Calhoun	11,195	4,557	0	0	0	0	0	15,752
California	378,999	0	0	0	0	0	0	378,999
Callao	6,406	0	0	0	0	0	0	6,406
Camdenton	900,182	440,319	440,610	0	0	0	0	1,781,111
Cameron	979,112	485,758	0	0	0	0	0	1,464,870
Campbell	101,554	0	0	0	0	0	0	101,554
Canton	142,328	53,268	0	0	0	0	0	195,596
Cape Girardeau	7,299,003	3,626,912	3,552,641	0	0	0	0	14,478,556
Cardwell	15,127	0	0	0	0	0	0	15,127
Carl Junction	167,112	0	69,519	0	0	0	0	236,631
Carrollton	352,049	0	176,250	0	0	0	0	528,299
Carterville	52,356	26,159	21,213	30	0	0	0	99,758
Carthage	1,563,674	750,183	751,227	0	0	0	0	3,065,084
Caruthersville	507,174	253,571	0	0	0	0	0	760,745
Cassville	539,329	269,664	0	0	0	0	0	808,993
Cedar City	0	0	0	0	0	0	0	0
Center	30,716	0	0	0	0	0	0	30,716
Centertown	19,887	0	0	0	0	0	0	19,887
Centerville	8,304	0	0	0	0	0	0	8,304
Centralia	276,452	0	0	0	0	0	0	276,452
Chaffee	151,495	75,746	0	0	0	0	0	227,241
Chamais	17,800	0	0	0	0	0	0	17,800
Charlack	0	74,045	0	0	0	0	0	74,045
Charleston	469,562	0	222,653	0	0	0	0	692,215
Chesterfield	0	3,037,385	0	0	0	0	0	3,037,385
Chilhowee	14,590	0	0	0	0	0	0	14,590
Chillicothe	1,387,977	660,905	661,464	0	0	0	0	2,710,346
Clarence	86,156	0	0	0	0	0	0	86,156
Clarksville	28,531	0	0	0	0	0	0	28,531
Clayton	0	2,008,844	0	0	0	0	0	2,008,844
Cleveland	28,184	0	0	0	0	0	0	28,184
Clever	33,025	0	0	0	0	0	0	33,025
Climax Springs	2,737	0	0	0	0	0	0	2,737
Clinton	1,300,390	955,412	614,127	0	0	0	0	2,869,929
Cole Camp	114,058	0	0	0	0	0	0	114,058
Collins	42,587	0	0	1,703	0	0	0	44,290
Columbia	13,252,742	3,212,910	6,429,496	0	0	0	0	22,895,148
Concordia	264,725	254,515	0	0	0	0	0	519,240
Conway	41,616	20,808	0	0	0	0	0	62,424
Corder	12,205	6,103	0	1,506	0	0	0	19,814
Cottleville	83,503	0	0	0	0	0	0	83,503
Country Club Hills	0	71,911	0	0	0	0	0	71,911
Crane	93,072	0	42,279	5,312	0	0	0	140,663
Creighton	9,547	0	0	0	0	0	0	9,547
Crestwood	0	1,710,684	0	0	0	0	0	1,710,684
Creve Coeur	0	128,642	0	0	0	0	0	128,642
Crocker	77,490	0	0	0	0	0	0	77,490
Crystal City	682,583	334,262	0	0	0	0	0	1,016,845
Crystal Lake	3,217	0	0	0	0	0	0	3,217
Crystal Lake Park	0	27,100	0	0	0	0	0	27,100
Cuba	460,966	0	230,441	0	0	0	0	691,407

De Soto	707,439	0	0	0	0	0	0	707,439
Dearborn	32,783	0	0	0	0	0	0	32,783
Deepwater	13,489	0	0	0	0	0	0	13,489
Dellwood	0	279,804	0	0	0	0	0	279,804
Delta	21,539	0	0	0	0	0	0	21,539
Desloge	540,791	258,955	258,955	0	0	0	0	1,058,701
Des Peres	0	1,505,390	0	45,686	0	0	0	1,551,076
Dexter	904,371	281,160	0	0	0	0	0	1,185,531
Diamond	34,952	0	8,294	0	0	0	0	43,246
Diggins	11,329	0	0	0	0	0	0	11,329
Dixon	124,876	0	56,858	0	0	0	0	181,734
Doniphan	360,196	0	170,880	0	0	0	0	531,076
Doolittle	30,941	0	0	0	0	0	0	30,941
Drexel	70,594	35,297	0	0	0	0	0	105,891
Dudley	23,130	0	0	0	0	0	0	23,130
Duenweg	49,571	0	0	0	0	0	0	49,571
Duquesne	116,481	0	0	0	0	0	0	116,481
Eagleville	66,238	15,937	7,968	0	0	0	0	90,143
East Lynne	6,075	3,037	0	0	0	0	0	9,112
East Prairie	186,674	0	83,949	0	0	0	0	270,623
Easton	5,608	0	0	0	0	0	0	5,608
Edgar Springs	11,352	0	0	0	0	0	0	11,352
Edgerton	22,790	0	0	0	0	0	0	22,790
Edina	108,234	0	0	0	0	0	0	108,234
Edmundson	0	137,880	0	3,603	0	0	0	141,483
El Dorada Springs	354,227	177,231	0	0	0	0	0	531,458
Eldon	737,934	344,082	55	0	0	0	0	1,082,071
Ellington	151,977	56,427	0	0	0	0	0	208,404
Ellisville	0	1,290,476	0	0	0	0	0	1,290,476
Ellisnore	27,134	12,921	0	0	0	0	0	40,055
Elkberry	125,298	0	54,062	6,481	0	0	0	185,841
Eminence	59,525	28,541	0	0	0	0	0	88,066
Emma	13,736	0	0	0	0	0	0	13,736
Eolia	21,149	0	0	0	0	0	0	21,149
Essex	16,064	0	0	0	0	0	0	16,064
Esther	17	0	8	0	0	0	0	25
Ewing	20,861	0	0	0	0	0	0	20,861
Excelsior Springs	1,175,541	587,765	559,785	0	0	0	0	2,323,091
Exeter	15,667	0	0	0	0	0	0	15,667
Eureka	0	777,473	0	0	0	0	0	777,473
Fair Grove	67,666	0	0	0	0	0	0	67,666
Fair Play	0	8,217	8,217	0	0	0	0	16,434
Fairfax	35,917	0	0	0	0	0	0	35,917
Fairview	11,608	0	0	0	0	0	0	11,608
Farber	12,552	0	0	0	0	0	0	12,552
Farmington	2,200,821	1,100,215	0	0	0	0	0	3,301,036
Fayette	156,510	0	0	0	0	0	0	156,510
Fenton	0	1,894,279	0	0	0	0	0	1,894,279
Ferguson	0	1,007,954	0	0	0	0	0	1,007,954
Ferrelview	16,479	0	0	0	0	0	0	16,479
Festus	1,916,940	463,300	935,177	0	0	0	0	3,315,417
Fisk	41,049	19,507	0	0	0	0	0	60,556
Flat River	4	0	2	0	0	0	0	6
Flint Hill	69,310	0	0	0	0	0	0	69,310
Flondell Hills	0	51,662	0	2,370	0	0	0	54,032
Florissant	0	2,824,696	0	0	0	0	0	2,824,696
Foley	10,758	0	0	0	0	0	0	10,758
Fordland	24,306	0	0	0	0	0	0	24,306
Forest City	12,212	0	0	0	0	0	0	12,212
Foristell	107,004	53,501	0	8,631	0	0	0	169,136
Forsyth	217,347	105,462	0	0	0	0	0	322,809
Frankford	9,798	0	0	0	0	0	0	9,798
Franklin	4,089	2,045	2,045	0	0	0	0	8,179
Fredericktown	394,312	0	184,722	0	0	0	0	579,034
Freeburg	90,248	22,570	0	0	0	0	0	112,818
Freeman	26,017	0	0	0	0	0	0	26,017
Fremont Hills	22,136	0	0	1,570	0	0	0	23,706
Frontenac	0	701,150	0	0	0	0	0	701,150
Fulton	981,564	490,452	490,641	0	0	0	0	1,962,657
Gainesville	134,656	0	0	0	0	0	0	134,656
Galeus	18,958	0	0	0	0	0	0	18,958
Gallatin	125,377	0	0	3,529	0	0	0	128,906
Garden City	83,318	0	0	0	0	0	0	83,318
Gasconade	4,425	0	0	0	0	0	0	4,425
Gerald	112,300	0	53,745	0	0	0	0	166,045
Gerster	216	0	0	0	0	0	0	216
Gilliam	2,173	0	0	0	0	0	0	2,173
Gladstone	2,989,101	1,413,928	1,415,740	0	0	0	0	5,818,769
Glasgow	91,151	22,782	41,990	0	0	0	0	155,925
Glendale	0	317,146	0	16,814	0	0	0	333,960
Golden City	38,953	0	22,259	0	0	0	0	61,212
Goodman	49,528	0	0	0	0	0	0	49,528
Gower	65,444	0	0	9,121	0	0	0	74,565
Grain Valley	311,490	144,136	144,206	0	0	0	0	599,832
Granby	163,693	30,696	0	0	0	0	0	194,389
Grandin	5,040	0	0	0	0	0	0	5,040
Grandview	2,541,375	0	1,194,318	0	0	0	0	3,735,693

Grant City	60,163	0	0	0	0	0	0	60,163
Grantwood	0	48,196	0	2,555	0	0	0	50,751
Gravois Mills	23,659	0	0	0	0	0	0	23,659
Green City	43,734	21,895	0	0	0	0	0	65,629
Green Ridge	19,825	0	0	0	0	0	0	19,825
Greenfield	109,892	0	0	0	0	0	0	109,892
Greentop	20,077	0	0	0	0	0	0	20,077
Greenville	31,186	28,974	0	0	0	0	0	60,160
Greenwood	197,489	0	89,078	0	0	0	0	286,567
Hale	18,297	2,346	2,346	0	0	0	0	22,989
Hallsville	49,446	0	0	0	0	0	0	49,446
Hamilton	105,450	0	52,650	0	0	0	0	158,100
Hannibal	2,177,148	1,684,752	0	0	0	0	0	3,861,900
Hardin	19,309	0	0	0	0	0	0	19,309
Harrisburg	35,958	0	0	0	0	0	0	35,958
Harrisonville	1,503,887	728,012	0	0	0	0	0	2,231,899
Hartville	57,326	14,978	0	0	0	0	0	72,304
Hawk Point	35,387	0	0	0	0	0	0	35,387
Hayti	250,761	125,381	116,145	0	0	0	0	492,287
Hayti Heights	16,641	0	0	0	0	0	0	22,910
Hazelwood	0	1,431,240	0	284,505	0	0	0	1,715,745
Henrietta	18,478	0	0	0	0	0	0	18,478
Herculanum	381,552	0	0	0	0	0	0	381,552
Hermann	336,312	80,355	161,810	0	0	0	0	578,477
Hermiage	82,656	40,495	0	3,979	0	0	0	127,130
Higbee	15,369	0	7,685	0	0	0	0	23,054
Higginsville	458,367	114,497	214,797	0	0	0	0	787,661
High Hill	11,178	0	0	0	0	0	0	11,178
Highlandville	19,831	0	0	0	0	0	0	19,831
Hillsboro	191,354	71,756	0	0	0	0	0	263,110
Hillsdale	0	103,857	0	0	0	0	0	103,857
Holcomb	29,353	0	0	0	0	0	0	29,353
Holden	161,298	0	72,275	0	0	0	0	233,573
Hollister	353,178	176,590	0	0	0	0	0	529,768
Holt	34,262	26,732	0	0	0	0	0	60,994
Holts Summit	200,569	92,830	92,881	14,741	0	0	0	401,021
Hometown	1,644	0	0	0	0	0	0	1,644
Homesville	27,815	0	0	0	0	0	0	27,815
Houston	378,467	18,306	90,154	0	0	0	0	486,927
Howardville	3,814	0	0	3,742	0	0	0	7,556
Humansville	44,044	25,134	0	0	0	0	0	69,178
Hunnewell	6,222	0	0	0	0	0	0	6,222
Huntsville	46,039	0	23,019	0	0	0	0	69,058
Iberia	70,054	18,229	15,248	0	0	0	0	103,531
Illino-Scott City	5	0	0	0	0	0	0	5
Independence	13,829,031	0	0	0	0	0	0	13,829,031
Ironton	175,685	0	81,228	0	0	0	0	256,913
Jackson	1,228,064	0	584,320	0	0	0	0	1,812,384
Jamesport	47,787	0	0	0	0	0	0	47,787
Jasper	54,208	27,104	24,362	0	0	0	0	105,674
Jefferson City	7,377,819	3,584,034	210	0	0	0	0	10,962,063
Jennings	0	845,955	0	0	0	0	0	845,955
Jonesburg	54,603	25,747	0	0	0	0	0	80,350
Joplin	9,713,874	0	4,856,900	0	0	0	0	14,570,774
Josephville	4,231	0	0	0	0	0	0	4,231
Kahoka	149,245	0	0	0	0	0	0	149,245
Kansas City	58,317,736	0	29,159,456	16,190,117	0	0	0	103,667,309
Kearney	623,959	193,956	294,800	0	0	0	0	1,112,715
Kennett	1,070,144	0	0	0	0	0	0	1,070,144
Kidder	18,624	0	0	0	0	0	0	18,624
Kimberling City	270,538	257,098	0	120,367	0	0	0	648,003
Kimmewick	42,089	0	21,044	0	0	0	0	63,133
King City	78,373	0	0	0	0	0	0	78,373
Kingdom City	206,628	103,300	0	0	0	0	0	309,928
Kinloch	0	144,143	0	0	0	0	0	144,143
Kirksville	2,011,689	484,282	968,756	0	0	0	0	3,464,727
Kirkwood	0	1,323,515	0	80,107	0	0	0	1,403,622
Knob Noster	122,224	55,770	55,604	32,958	0	0	0	266,556
La Belle	15,433	0	0	0	0	0	0	15,433
La Grange	33,790	0	0	0	0	0	0	33,790
La Monte	63,748	0	0	0	0	0	0	63,748
La Plata	78,989	0	0	0	0	0	0	78,989
Ladonia	0	10,830	10,830	0	0	0	0	21,660
Ladue	0	740,073	0	0	0	0	0	740,073
Lake Ozark	338,079	166,434	166,434	0	0	0	0	670,947
Lake St. Louis	445,433	0	222,716	0	0	0	0	668,149
Lakeside	946	0	0	0	0	0	0	946
Lamar	440,335	220,103	220,103	0	0	0	0	880,541
Lanagan	9,565	0	4,784	0	0	0	0	14,349
Lancaster	63,570	0	0	0	0	0	0	63,570
Lathrop	85,145	0	0	0	0	0	0	85,145
Laurie	322,647	0	0	0	0	0	0	322,647
Lawson	148,634	74,317	0	0	0	0	0	222,951
Leadington	126,320	63,167	63,168	21,182	0	0	0	273,837
Leadwood	25,360	0	0	0	0	0	0	25,360
Lebanon	2,333,175	1,136,816	1,138,780	0	0	0	0	4,608,771
Lee's Summit	6,419,914	468,392	3,017,374	0	0	0	0	9,905,680
Leeton	23,502	11,738	0	0	0	0	0	35,240



Levasy	5,301	0	0	0	0	0	0	5,301
Lexington	331,875	314,593	0	0	0	0	0	646,468
Liberal	28,901	0	0	0	0	0	0	28,901
Liberty	2,750,872	1,300,569	15	0	0	0	0	4,051,456
Licking	155,188	77,452	0	0	0	0	0	232,640
Lilbourn	52,826	0	0	1,868	0	0	0	54,694
Lincoln	70,156	33,073	0	12,688	0	0	0	115,917
Linn	165,860	0	0	0	0	0	0	165,860
Linn Creek	48,598	24,299	0	5,927	0	0	0	78,824
Lockwood	68,347	0	0	4,314	0	0	0	72,661
Loma Linda	15,463	0	0	0	0	0	0	15,463
Lone Jack	35,061	0	0	0	0	0	0	35,061
Louisiana	409,657	0	0	0	0	0	0	409,657
Lowry City	43,793	0	0	1,060	0	0	0	44,853
Lutesville	0	0	0	0	0	0	0	0
Macks Creek	6,902	0	0	0	0	0	0	6,902
Macon	640,750	290,758	0	0	0	0	0	931,508
Madison	23,015	0	0	0	0	0	0	23,015
Malden	541,318	0	0	0	0	0	0	541,318
Malta Bend	4,535	0	0	0	0	0	0	4,535
Manchester	0	754,321	0	0	0	0	0	754,321
Mansfield	114,672	65,460	0	0	0	0	0	180,132
Maplewood	0	623,000	0	35,235	0	0	0	658,235
Marble Hill	181,412	90,706	0	0	0	0	0	272,118
Marceline	170,130	0	0	0	0	0	0	170,130
Marionville	107,817	0	53,896	0	0	0	0	161,713
Marquand	9,421	0	0	0	0	0	0	9,421
Marshall	1,246,448	0	0	0	0	0	0	1,246,448
Marshfield	689,208	340,792	0	0	0	0	0	1,030,000
Marthasville	0	21,877	21,876	4,142	0	0	0	47,895
Marston	71,077	0	0	3,041	0	0	0	74,118
Martinsburg	24,942	0	0	0	0	0	0	24,942
Maryland Heights	0	5,000,878	0	0	0	0	0	5,000,878
Maryville	1,237,886	618,892	0	0	0	0	0	1,856,778
Maysville	55,087	7,713	27,176	0	0	0	0	89,976
Memphis	223,354	0	0	0	0	0	0	223,354
Merriam Woods	16,995	0	0	0	0	0	0	16,995
Meta	23,645	0	0	0	0	0	0	23,645
Mexico	1,329,020	632,432	0	0	0	0	0	1,961,452
Middletown	11,638	0	0	0	0	0	0	11,638
Milan	196,228	0	0	0	0	0	0	196,228
Miller	31,017	0	13,906	0	0	0	0	44,923
Miner	454,721	448,483	0	15,266	0	0	0	918,470
Moberly	1,670,356	796,176	798,529	0	0	0	0	3,265,061
Mokane	9,757	0	0	0	0	0	0	9,757
Monett	953,526	0	0	0	0	0	0	953,526
Monroe City	255,873	119,630	0	0	0	0	0	375,503
Montgomery City	285,057	0	127,885	0	0	0	0	412,942
Montrose	21,366	10,683	0	0	0	0	0	32,049
Morehouse	29,892	0	0	0	0	0	0	29,892
Morrison	12,430	0	0	0	0	0	0	12,430
Mosby	82,917	0	0	0	0	0	0	82,917
Moscow Mills	166,270	0	80,651	0	0	0	0	246,921
Mound City	54,573	0	0	0	0	0	0	54,573
Mount Vernon	400,579	199,957	0	0	0	0	0	600,536
Mountain Grove	742,759	371,246	0	0	0	0	0	1,114,005
Mountain View	363,365	0	175,101	0	0	0	0	538,466
Naylor	19,608	8,528	8,540	8,377	0	0	0	45,053
Neelyville	8,422	0	0	0	0	0	0	8,422
Neosho	1,595,678	369,215	579,235	0	0	0	0	2,544,128
Nevada	1,094,613	547,005	444,195	0	0	0	0	2,085,813
New Bloomfield	15,947	0	0	0	0	0	0	15,947
New Cambria	6,736	0	0	0	0	0	0	6,736
New Florence	61,096	28,702	28,702	0	0	0	0	118,500
New Franklin	32,788	16,394	13,357	0	0	0	0	62,539
New Haven	160,847	0	75,737	0	0	0	0	236,584
New London	76,639	0	22,210	0	0	0	0	98,849
New Madrid	194,625	0	0	75,401	0	0	0	270,026
New Melle	27,126	0	0	3,801	0	0	0	30,927
Newburg	16,558	7,251	7,251	0	0	0	0	31,060
Niangua	11,049	0	0	0	0	0	0	11,049
Nixa	848,814	0	424,406	0	0	0	0	1,273,220
Noel	122,628	45,395	57,031	0	0	0	0	225,054
Norborne	39,474	0	0	0	0	0	0	39,474
Normandy	0	110,831	0	0	0	0	0	110,831
North Kansas City	3,234,007	0	1,599,755	0	0	0	0	4,833,762
Northmoor	159,708	0	0	0	0	0	0	159,708
Northwoods	0	272,388	0	0	0	0	0	272,388
Norwood	23,659	0	0	0	0	0	0	23,659
O'Fallon	4,121,244	0	1,967,228	0	0	0	0	6,088,472
Oak Grove	500,035	182,178	182,394	0	0	0	0	864,607
Oakland	0	84,981	0	0	0	0	0	84,981
Oakview	39,184	18,302	0	11,286	0	0	0	68,772
Odessa	679,695	424,027	0	0	0	0	0	1,103,722
Old Monroe	31,618	7,532	7,585	0	0	0	0	46,735
Olivette	0	481,121	0	52,030	0	0	0	533,151
Oran	43,551	7,202	0	0	0	0	0	50,753
Oronogo	21,037	0	0	0	0	0	0	21,037

Orrick	35,651	0	15,361	0	0	0	0	51,012
Osage Beach	2,869,962	1,421,921	1,421,921	0	0	0	0	5,713,804
Osceola	58,136	33,217	0	0	0	0	0	91,353
Oterville	21,386	0	0	0	0	0	0	21,386
Owensville	455,779	119,678	222,758	0	0	0	0	798,215
Ozark	953,667	308,196	0	0	0	0	0	1,261,863
Pacific	617,495	0	0	0	0	0	0	617,495
Pagedale	0	185,759	0	0	0	0	0	185,759
Palmyra	288,967	72,225	0	0	0	0	0	361,192
Paris	97,635	42,677	42,505	0	0	0	0	182,817
Park Hills	536,581	248,537	248,536	0	0	0	0	1,033,654
Parkville	414,082	0	196,205	0	0	0	0	610,287
Parkway	16,848	0	0	0	0	0	0	16,848
Parma	29,692	0	0	2,948	0	0	0	32,640
Pasadena Hills	0	62,149	0	2,036	0	0	0	64,185
Pasadena Park	0	28,380	0	0	0	0	0	28,380
Pattonsburg	20,462	0	0	3,207	0	0	0	23,669
Peculiar	179,495	89,747	82,487	0	0	0	0	351,729
Peerless Park	0	85,380	0	2,204	0	0	0	87,584
Perry	67,026	0	31,239	0	0	0	0	98,265
Perryville	998,406	0	499,203	0	0	0	0	1,497,609
Pevely	312,263	0	147,520	0	0	0	0	459,783
Piedmont	339,315	159,706	159,705	0	0	0	0	658,726
Pierce City	48,755	0	27,847	0	0	0	0	76,602
Pilot Grove	38,022	0	18,910	32,138	0	0	0	89,070
Pilot Knob	52,430	26,183	24,392	0	0	0	0	103,005
Pine Lawn	0	271,161	0	0	0	0	0	271,161
Pineville	50,422	25,211	0	11,055	0	0	0	86,688
Platte City	407,892	408,008	0	0	0	0	0	815,900
Platte Woods	44,676	0	22,339	0	0	0	0	67,015
Plattsburg	132,416	65,566	0	0	0	0	0	197,982
Pleasant Hill	384,708	192,751	173,283	0	0	0	0	750,742
Pleasant Hope	38,742	0	0	2,313	0	0	0	41,055
Pleasant Valley	147,742	73,871	36,935	0	0	0	0	258,548
Polo	26,267	0	25,152	0	0	0	0	51,419
Poplar Bluff	3,167,653	1,541,028	0	0	0	0	0	4,708,681
Portage Des Sioux	16,680	0	0	0	0	0	0	16,680
Portageville	310,177	146,319	0	0	0	0	0	456,496
Potosi	481,079	0	0	0	0	0	0	481,079
Princeton	64,250	0	0	0	0	0	0	64,250
Purdy	48,677	0	0	0	0	0	0	48,677
Puxico	100,393	0	0	0	0	0	0	100,393
Queen City	22,102	0	0	0	0	0	0	22,102
Quin	28,246	0	0	0	0	0	0	28,246
Randolph	87,235	0	0	0	0	0	0	87,235
Raymore	846,292	627,076	396,712	0	0	0	0	1,870,080
Raytown	2,759,679	639,152	0	0	0	0	0	3,398,831
Reeds Spring	75,635	0	0	0	0	0	0	75,635
Republic	657,256	328,502	328,627	0	0	0	0	1,314,385
Rich Hill	63,012	0	0	0	0	0	0	63,012
Richland	117,768	3,641	53,102	0	0	0	0	174,511
Richmond	650,310	0	0	0	0	0	0	650,310
Richmond Heights	0	2,609,362	0	0	0	0	0	2,609,362
Ridgeway	19,835	0	0	0	0	0	0	19,835
Risco	15,759	0	0	0	0	0	0	15,759
River Bend	12,576	0	0	0	0	0	0	12,576
Riverside	905,873	0	127,987	0	0	0	0	1,033,860
Riverview	0	172,950	0	6,533	0	0	0	179,483
Rocheport	14,615	7,308	0	0	0	0	0	21,923
Rock Hill	0	298,088	0	0	0	0	0	298,088
Rock Port	217,525	31,115	0	17,209	0	0	0	265,849
Rockaway Beach	32,279	14,865	7,128	0	0	0	0	54,272
Rockville	6,534	0	0	0	0	0	0	6,534
Rogersville	152,190	75,952	69,652	0	0	0	0	297,794
Rolla	2,597,841	1,297,754	1,298,901	0	0	0	0	5,194,496
Rosebud	30,819	0	14,899	0	0	0	0	45,718
Russellville	44,281	0	0	0	0	0	0	44,281
Rutledge	10,115	0	0	0	0	0	0	10,115
Saginaw	18,479	0	0	0	0	0	0	18,479
Salem	749,596	374,754	0	0	0	0	0	1,124,350
Salisbury	142,197	0	0	0	0	0	0	142,197
Sarcoie	92,844	0	41,201	0	0	0	0	134,045
Savannah	446,494	0	0	0	0	0	0	446,494
Scott City	298,190	62,683	136,697	0	0	0	0	497,570
Sedalia	3,445,498	2,901,524	1,655,686	0	0	0	0	8,002,708
Seligman	56,567	1,659	0	0	0	0	0	58,226
Senath	56,133	0	0	0	0	0	0	56,133
Seneca	139,903	64,828	64,854	0	0	0	0	269,585
Seymour	129,529	0	0	0	0	0	0	129,529
Shelbina	200,964	49,966	0	0	0	0	0	250,930
Shelbyville	27,474	0	0	0	0	0	0	27,474
Sheldon	15,969	0	0	0	0	0	0	15,969
Shrewsbury	0	1,138,972	0	0	0	0	0	1,138,972
Sikeston	2,327,512	580,301	1,163,667	0	0	0	0	4,071,480
Silex	16,049	0	0	2,679	0	0	0	18,728
Slater	88,884	44,729	44,728	0	0	0	0	178,341
Smithton	11,692	0	0	0	0	0	0	11,692
Smithville	526,394	0	250,708	33,109	0	0	0	810,211

Southwest City	76,121	0	36,159	81,143	0	0	0	193,423
Sparta	49,657	0	0	0	0	0	0	49,657
Spickard	6,531	0	0	0	0	0	0	6,531
Springfield	29,812,594	7,262,395	3,605,194	2,524,888	0	0	0	43,205,071
St. Ann	0	1,357,069	0	0	0	0	0	1,357,069
St. Charles	8,244,457	3,971,191	0	0	0	0	0	12,215,648
St. Clair	487,586	243,560	0	0	0	0	0	731,146
St. Elizabeth	20,084	0	0	0	0	0	0	20,084
St. James	329,886	0	0	0	0	0	0	329,886
St. John	0	400,207	0	0	0	0	0	400,207
St. Joseph	8,927,790	4,456,639	1,336,764	0	0	0	0	14,721,193
St. Louis	47,308,121	28,889,236	25,824,321	0	0	0	0	102,021,678
St. Martins	33,260	0	0	0	0	0	0	33,260
St. Marys	23,539	0	11,401	0	0	0	0	34,940
St. Peters	9,129,690	0	4,564,845	0	0	0	0	13,694,535
St. Robert	683,641	341,701	333,439	0	0	0	0	1,358,781
St. Thomas	9,676	0	0	0	0	0	0	9,676
Ste. Genevieve	572,699	273,218	273,297	61,403	0	0	0	1,180,617
Steele	115,464	0	0	0	0	0	0	115,464
Steelville	165,434	0	0	0	0	0	0	165,434
Stewartsville	5,236	0	0	0	0	0	0	5,236
Stockton	147,850	73,915	73,925	0	0	0	0	295,690
Stoutland	8,956	0	0	0	0	0	0	8,956
Stover	82,637	0	38,855	0	0	0	0	121,492
Stratford	134,929	67,679	0	0	0	0	0	202,608
Sturgeon	42,426	0	18,799	0	0	0	0	61,225
Sugar Creek	313,928	0	0	14,912	0	0	0	328,840
Sullivan	1,141,653	570,276	0	0	0	0	0	1,711,929
Summersville	36,054	0	0	0	0	0	0	36,054
Sunrise Beach	76,975	0	0	12,222	0	0	0	89,197
Sunset Hills	0	824,179	0	0	0	0	0	824,179
Sweet Springs	93,659	41,912	41,903	0	0	0	0	177,474
Table Rock Townsite	8,918	0	0	0	0	0	0	8,918
Taos	13,247	0	0	0	0	0	0	13,247
Tarkio	168,584	0	0	0	0	0	0	168,584
Thayer	317,897	0	0	0	0	0	0	317,897
Theodosia	41,490	0	0	0	0	0	0	41,490
Tipton	163,805	79,900	0	0	0	0	0	243,705
Town and Country	0	1,278,913	0	0	0	0	0	1,278,913
Trenton	659,707	329,547	0	0	0	0	0	989,254
Troy	1,452,845	0	713,368	0	0	0	0	2,166,213
Truesdale	30,318	0	0	0	0	0	0	30,318
Tuscumbia	7,996	0	0	0	0	0	0	7,996
Twin Oaks	0	258,805	0	0	0	0	0	258,805
Union	1,062,941	265,612	531,469	0	0	0	0	1,860,022
Unionville	138,282	0	0	0	0	0	0	138,282
University City	0	2,138,511	0	0	0	0	0	2,138,511
Urbana	29,811	0	0	0	0	0	0	29,811
Urich	47,765	0	0	0	0	0	0	47,765
Uplands Park	0	26,620	0	343	0	0	0	26,963
Valley Park	0	505,336	0	0	0	0	0	505,336
Van Buren	97,393	45,665	0	0	0	0	0	143,058
Vandalia	259,976	102,356	0	0	0	0	0	362,332
Vandiver	112,351	0	0	0	0	0	0	112,351
Velda	0	85,195	0	0	0	0	0	85,195
Velda Village Hills	0	70,151	0	0	0	0	0	70,151
Verona	14,016	0	0	0	0	0	0	14,016
Versailles	382,955	188,199	0	0	0	0	0	571,154
Viburnum	64,299	0	0	0	0	0	0	64,299
Vienna	82,475	0	40,051	3,097	0	0	0	125,623
Village of Four Seasons	118,226	0	0	0	0	0	0	118,226
Village of Indian Point	120,753	60,377	0	0	0	0	0	181,130
Vinita Park	0	171,079	0	6,705	0	0	0	177,784
Vinita Terrace	0	18,031	0	0	0	0	0	18,031
Walnut Grove	29,555	0	0	0	0	0	0	29,555
Wardell	10,967	0	0	0	0	0	0	10,967
Wardsville	15,127	0	0	0	0	0	0	15,127
Warrensburg	1,884,483	941,770	0	206,966	0	0	0	3,033,219
Warrenton	992,168	248,042	496,083	0	0	0	0	1,736,293
Warsaw	443,076	221,524	213,526	0	0	0	0	878,126
Warsaw Woods	0	199,663	0	0	0	0	0	199,663
Washburn	18,231	9,115	9,115	0	0	0	0	36,461
Washington	2,250,890	1,125,443	0	0	0	0	0	3,376,333
Waverly	36,341	0	996	0	0	0	0	37,337
Wayland	10,350	0	0	0	0	0	0	10,350
Waynesville	339,442	79,881	159,942	0	0	0	0	579,265
Weaubleau	20,654	0	0	0	0	0	0	20,654
Webb City	625,985	285,960	288,796	0	0	0	0	1,200,741
Webster Groves	0	1,226,548	0	0	0	0	0	1,226,548
Wellsville	58,597	16,422	29,312	0	0	0	0	104,331
Wellston	0	192,688	0	0	0	0	0	192,688
Wentzville	1,288,644	629,840	0	405,204	0	0	0	2,323,688
West Plains	2,208,583	1,146,516	0	0	0	0	0	3,355,099
Weston	145,697	0	0	31,928	0	0	0	177,625
Westphalia	28,959	0	0	2,007	0	0	0	30,966
Wheatland	10,861	0	0	0	0	0	0	10,861
Wheaton	41,528	0	0	0	0	0	0	41,528
Wilbur Park	0	27,826	0	0	0	0	0	27,826

Willard	187,185	93,593	0	19,265	0	0	0	300,043
Williamsville	17,519	6,223	0	0	0	0	0	23,742
Willow Springs	199,114	52,110	0	0	0	0	0	251,224
Windsor	196,155	0	0	0	0	0	0	196,155
Winfield	42,262	0	19,935	0	0	0	0	62,197
Winona	67,781	33,891	31,945	0	0	0	0	133,617
Woods Heights	21,483	0	0	0	0	0	0	21,483
Woodson Terrace	0	208,699	0	12,249	0	0	0	220,948
Wright City	130,502	31,225	62,300	0	0	0	0	224,027
Wyaconda	6,513	0	0	0	0	0	0	6,513
Wyatt	17,424	0	0	0	0	0	0	17,424

COUNTIES:								
Adair	0	0	0	0	1,217,766	656,420	0	1,874,186
Andrew	0	0	0	174,510	341,688	683,380	0	1,199,578
Atchison	0	0	0	0	0	594,739	0	594,739
Audrain	0	0	0	0	976,745	1,527,882	0	2,504,627
Barry	0	0	0	0	1,230,904	1,232,113	0	2,463,017
Barton	0	0	0	0	388,327	388,266	0	776,593
Bates	0	0	0	37,630	0	469,962	0	507,592
Benton	0	0	0	0	534,641	585,372	0	1,120,013
Bollinger	0	0	0	0	231,722	231,713	0	463,435
Boone	0	0	0	0	7,897,551	7,896,891	0	15,794,442
Buchanan	0	0	0	0	4,670,037	5,602,362	0	10,272,399
Butler	0	0	0	0	2,125,118	2,124,245	0	4,249,363
Caldwell	0	0	0	0	177,423	353,576	0	530,999
Callaway	0	0	0	0	0	1,221,652	0	1,221,652
Camden	0	0	0	0	3,082,857	3,073,789	0	6,156,646
Cape Girardeau	0	0	0	0	4,696,020	26	0	4,696,046
Carroll	0	0	0	0	254,295	0	0	254,295
Carter	0	0	0	0	147,497	147,501	0	294,998
Cass	0	0	0	0	2,890,614	1,529,575	0	4,420,189
Cedar	0	0	0	0	364,153	0	0	364,153
Chariton	0	0	0	58,942	210,999	215,463	0	485,404
Christian	0	0	0	0	1,504,366	2,256,554	0	3,760,920
Clark	0	0	0	0	177,085	366,885	0	543,970
Clay	0	0	0	0	11,837,969	8,828,371	0	20,666,340
Clinton	0	0	0	0	356,073	356,067	0	712,140
Cole	0	0	0	302,434	0	4,379,374	0	4,379,808
Cooper	0	0	0	0	540,499	858,929	0	1,399,428
Crawford	0	0	0	0	654,414	765,540	0	1,419,954
Dade	0	0	0	19,847	193,143	193,107	0	406,097
Dallas	0	0	0	0	448,786	897,573	0	1,346,359
Daviess	0	0	0	0	0	592,362	0	592,362
Dekalb	0	0	0	0	463,498	465,795	0	929,293
Dent	0	0	0	0	562,128	0	0	562,128
Douglas	0	0	0	0	290,171	290,166	0	580,337
Dunklin	0	0	0	0	0	362,844	0	362,844
Franklin	0	0	0	0	3,924,489	5,885,706	0	9,810,195
Gasconade	0	0	0	0	596,640	562,800	0	1,159,440
Gentry	0	0	0	0	0	391,813	0	391,813
Greene	0	0	0	0	17,156,185	963,780	0	18,119,965
Grundy	0	0	0	0	400,710	400,546	0	801,256
Harrison	0	0	0	0	0	775,590	0	775,590
Henry	0	0	0	35,550	887,845	0	0	923,395
Hickory	0	0	0	0	198,244	396,271	0	594,515
Holt	0	0	0	0	153,150	535,174	0	688,324
Howard	0	0	0	0	229,733	658,135	0	887,868
Howell	0	0	0	0	1,654,831	0	0	1,654,831
Iron	0	0	0	0	314,379	0	0	314,379
Jackson	0	0	0	0	36,695,611	27,585,733	0	64,281,344
Jasper	0	0	0	0	4,607,385	4,293,434	0	8,900,819
Jefferson	0	0	0	0	7,048,671	14,093,871	0	21,142,542
Johnson	0	0	0	0	1,521,279	2,925,464	0	4,446,743
Knox	0	0	0	0	110,279	220,560	0	330,839
Laclede	0	0	0	0	1,447,581	1,444,908	0	2,892,489
Lafayette	0	0	0	0	1,124,624	1,125,981	0	2,250,605
Lawrence	0	0	0	0	995,326	995,509	0	1,990,835
Lewis	0	0	0	99,311	223,208	446,377	0	768,896
Lincoln	0	0	0	0	1,281,695	3,331,658	0	4,613,353
Linn	0	0	0	54,387	483,754	483,762	0	1,021,903
Livingston	0	0	0	0	774,888	0	0	774,888
Macon	0	0	0	0	490,248	865,556	0	1,355,804
Madison	0	0	0	0	340,326	329,117	0	669,443
Maries	0	0	0	36,212	191,144	382,766	0	610,122
Marion	0	0	0	0	1,364,295	2,047,334	0	3,411,629
McDonald	0	0	0	0	551,635	502,121	0	1,053,756
Mercer	0	0	0	0	108,960	108,893	0	217,853
Miller	0	0	0	0	937,253	936,769	0	1,874,022
Mississippi	0	0	0	0	397,675	1,116,606	0	1,514,281
Moniteau	0	0	0	0	358,040	357,121	0	715,161
Monroe	0	0	0	57,257	199,184	199,210	0	455,651
Montgomery	0	0	0	0	358,646	548,042	0	906,688
Morgan	0	0	0	0	719,515	68,806	0	788,321
New Madrid	0	0	0	0	952,016	0	0	952,016
Newton	0	0	0	0	1,654,691	2,205,833	0	3,860,524
Nodaway	0	0	0	0	773,291	773,199	0	1,546,490
Oregon	0	0	0	0	305,749	305,753	0	611,502
Osage	0	0	0	0	351,790	0	0	351,790

Ozark	0	0	0	0	210,018	441,691	0	651,709
Pemiscot	0	0	0	0	570,399	271,024	0	841,423
Perry	0	0	0	0	813,799	758,899	0	1,572,698
Pettis	0	0	0	172,662	2,056,557	0	0	2,229,219
Phelps	0	0	0	0	1,824,516	2,198	0	1,826,714
Pike	0	0	0	0	556,709	938,550	0	1,495,259
Platte	0	0	0	1,217,708	3,703,361	4,641,536	0	9,562,605
Polk	0	0	0	0	0	1,729,865	0	1,729,865
Pulaski	0	0	0	0	952,471	649,494	0	1,601,965
Putnam	0	0	0	0	0	253,245	0	253,245
Ralls	0	0	0	0	329,694	329,667	0	659,361
Randolph	0	0	0	0	988,269	0	0	988,269
Ray	0	0	0	0	570,158	1,140,309	0	1,710,467
Ripley	0	0	0	0	0	343,580	0	343,580
Saline	0	0	0	0	830,154	836,429	0	1,666,583
Schuyler	0	0	0	0	113,610	227,225	0	340,835
Scotland	0	0	0	0	0	365,775	0	365,775
Scott	0	0	0	0	1,628,647	2	0	1,628,649
Shannon	0	0	0	0	183,770	0	0	183,770
Shelby	0	0	0	0	210,475	321,545	0	532,020
St. Charles	0	0	0	1,952,909	13,531,435	27,060,843	0	42,545,187
St. Clair	0	0	0	0	213,216	0	0	213,216
St. Francois	0	0	0	0	2,386,272	3,370,572	0	5,756,844
St. Louis	0	0	104,866,630	0	0	0	139,861,742	244,728,372
Ste. Genevieve	0	0	0	0	691,032	598,362	0	1,289,394
Stoddard	0	0	0	0	954,560	0	0	954,560
Stone	0	0	0	207,849	1,358,237	3,165,320	0	4,731,406
Sullivan	0	0	0	0	193,030	385,749	0	578,779
Taney	0	0	0	0	4,528,390	9,052,838	0	13,581,228
Texas	0	0	0	0	595,162	0	0	595,162
Vernon	0	0	0	0	724,233	0	0	724,233
Warren	0	0	0	0	872,725	2,628,694	0	3,501,419
Washington	0	0	0	0	513,334	1,539,848	0	2,053,182
Wayne	0	0	0	0	357,004	356,848	0	713,852
Webster	0	0	0	0	812,014	1,136,293	0	1,948,307
Worth	0	0	0	0	57,928	86,345	0	144,273
Wright	0	0	0	0	606,381	0	0	606,381
TOTALS	\$ 377,360,102	150,183,155	228,489,716	25,237,122	184,289,014	189,743,438	139,861,742	1,295,164,289

## Schedule 1-B

DEPARTMENT OF REVENUE  
DIVISION OF TAXATION AND COLLECTION  
SALES AND USE TAX  
COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS  
YEAR ENDED JUNE 30, 1997

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:								
Adrian	\$ 82,950	0	0	0	0	0	0	82,950
Advance	126,209	62,736	0	0	0	0	0	188,945
Airport Drive	88,514	41,585	0	0	0	0	0	130,099
Alba	12,837	0	0	0	0	0	0	12,837
Albany	124,274	61,912	0	0	0	0	0	186,186
Alexandria	11,444	0	0	0	0	0	0	11,444
Alton	69,411	33,387	0	0	0	0	0	102,798
Amsterdam	8,946	0	0	0	0	0	0	8,946
Anderson	128,952	0	61,341	0	0	0	0	190,293
Annapolis	26,449	13,225	13,225	0	0	0	0	52,899
Appleton City	133,968	0	0	0	0	0	0	133,968
Arbyrd	22,888	0	0	0	0	0	0	22,888
Arcadia	58,383	0	0	0	0	0	0	58,383
Archie	34,256	0	0	0	0	0	0	34,256
Argyle	6,961	0	0	0	0	0	0	6,961
Arnold	2,673,268	0	0	0	0	0	0	2,673,268
Arrow Rock	7,698	3,849	0	0	0	0	0	11,547
Ash Grove	97,501	0	0	4,190	0	0	0	101,691
Ashland	178,770	84,821	0	0	0	0	0	263,591
Atlanta	14,417	0	0	0	0	0	0	14,417
Augusta	38,153	0	0	0	0	0	0	38,153
Aurora	750,731	0	357,139	0	0	0	0	1,107,870
Auxvasse	51,671	0	23,587	0	0	0	0	75,258
Ava	192,772	192,797	0	4,006	0	0	0	389,575
Avondale	6,516	0	0	0	0	0	0	6,516
Bagnell	3,153	0	0	0	0	0	0	3,153
Bakersfield	10,040	0	0	0	0	0	0	10,040

Ballwin	0	1,128,130	0	0	0	0	0	1,128,130
Bates City	68,498	0	0	2,832	0	0	0	71,330
Bel-Nor	0	92,226	0	1,953	0	0	0	94,179
Bel-Ridge	0	174,832	0	0	0	0	0	174,832
Bella Villa	0	21,455	0	1,095	0	0	0	22,550
Bell City	10,748	0	0	0	0	0	0	10,748
Belle	104,402	0	44,692	0	0	0	0	149,094
Bellefontaine Neighbors	0	555,697	0	0	0	0	0	555,697
Bellflower	11,609	4,781	4,781	0	0	0	0	21,171
Belton	1,322,828	51,547	661,413	0	0	0	0	2,035,788
Benton	37,917	0	0	0	0	0	0	37,917
Berger	6,700	0	0	0	0	0	0	6,700
Berkleley	0	359,047	0	0	0	0	0	359,047
Bernie	96,969	47,925	0	0	0	0	0	144,894
Bethany	421,701	13,777	0	0	0	0	0	435,478
Beverly Hills	0	51,589	0	0	0	0	0	51,589
Bevier	34,045	0	0	0	0	0	0	34,045
Biehle	105,520	0	0	0	0	0	0	105,520
Billings	45,824	0	0	0	0	0	0	45,824
Birch Tree	28,533	0	13,191	0	0	0	0	41,724
Birmingham	41,005	0	0	0	0	0	0	41,005
Bismarck	68,102	0	30,048	0	0	0	0	98,150
Black Jack	0	311,198	0	9,173	0	0	0	320,371
Blackburn	6,376	0	0	0	0	0	0	6,376
Blairstown	19,252	0	0	0	0	0	0	19,252
Bland	29,637	7,222	0	0	0	0	0	36,859
Bloomfield	106,729	8,083	0	2,181	0	0	0	116,993
Blue Springs	4,754,225	0	2,238,049	0	0	0	0	6,992,274
Bolivar	1,019,502	0	489,013	0	0	0	0	1,508,515
Bonne Terre	318,604	74,215	149,923	0	0	0	0	542,742
Boonville	651,600	307,653	0	0	0	0	0	959,253
Bourbon	107,044	0	51,242	0	0	0	0	158,286
Bowling Green	349,511	0	163,183	0	0	0	0	512,694
Branson	6,500,082	0	3,236,191	0	0	0	0	9,736,273
Branson West	529,267	264,485	0	0	0	0	0	793,752
Braymer	40,909	0	0	0	0	0	0	40,909
Breckenridge	9,277	0	0	0	0	0	0	9,277
Brentwood	0	1,206,000	0	0	0	0	0	1,206,000
Brookfield	553,418	0	260,258	0	0	0	0	813,676
Brookline	15,508	0	0	0	0	0	0	15,508

Browning	8,868	0	0	0	0	0	0	8,868
Brumley	7,073	0	0	0	0	0	0	7,073
Brunswick	75,806	0	21,212	0	0	0	0	97,018
Bucklin	21,098	0	0	1,585	0	0	0	22,683
Buckner	145,904	30,415	0	0	0	0	0	176,319
Buffalo	468,607	0	0	0	0	0	0	468,607
Bull Creek Village	1,471	0	0	0	0	0	0	1,471
Bunker	16,377	0	0	0	0	0	0	16,377
Butler	471,046	0	0	0	0	0	0	471,046
Bynes Mill	58,840	0	0	0	0	0	0	58,840
Cabool	223,394	605	0	0	0	0	0	223,999
Caledonia	6,513	0	0	0	0	0	0	6,513
Calhoun	10,822	4,445	0	0	0	0	0	15,267
California	356,022	0	0	0	0	0	0	356,022
Callao	8,295	0	0	0	0	0	0	8,295
Camdenton	856,858	416,844	417,903	0	0	0	0	1,691,605
Cameron	857,681	424,857	0	0	0	0	0	1,282,538
Campbell	94,899	0	0	0	0	0	0	94,899
Canton	143,114	53,597	0	0	0	0	0	196,711
Cape Girardeau	6,527,643	1,732,280	3,158,287	0	0	0	0	11,418,210
Cardwell	16,289	0	0	0	0	0	0	16,289
Carl Junction	146,330	0	61,799	0	0	0	0	208,129
Carrollton	328,334	0	164,044	0	0	0	0	492,378
Carterville	56,227	28,114	23,606	0	0	0	0	107,947
Carthage	1,499,316	699,876	720,134	0	0	0	0	2,919,326
Caruthersville	488,583	244,282	0	0	0	0	0	732,865
Cassville	500,276	250,125	0	0	0	0	0	750,401
Cedar City	8	0	0	0	0	0	0	8
Center	27,401	0	0	0	0	0	0	27,401
Centertown	17,639	0	0	0	0	0	0	17,639
Centerville	7,443	0	0	0	0	0	0	7,443
Centralia	260,916	0	0	0	0	0	0	260,916
Chaffee	146,166	73,082	0	0	0	0	0	219,248
Chamois	13,497	0	0	0	0	0	0	13,497
Charlack	0	70,452	0	0	0	0	0	70,452
Charleston	464,807	0	220,868	0	0	0	0	685,675
Chesterfield	0	157,481	0	0	0	0	0	157,481
Chilhowee	14,686	0	0	0	0	0	0	14,686
Chillicothe	1,316,706	625,341	625,832	0	0	0	0	2,567,879
Clarence	77,769	0	0	0	0	0	0	77,769



Clarksville	24,311	0	0	0	0	0	0	24,311
Clayton	0	1,128,930	0	0	0	0	0	1,128,930
Cleveland	20,934	0	0	0	0	0	0	20,934
Clever	29,189	0	0	0	0	0	0	29,189
Climax Springs	1,826	0	0	0	0	0	0	1,826
Clinton	1,231,523	499,270	579,155	0	0	0	0	2,309,948
Cole Camp	88,119	0	0	0	0	0	0	88,119
Collins	34,984	0	0	504	0	0	0	35,488
Columbia	12,374,976	2,995,192	5,995,919	0	0	0	0	21,366,087
Concordia	256,938	256,895	0	0	0	0	0	513,833
Conway	41,045	20,515	0	0	0	0	0	61,560
Corder	11,046	5,522	0	1,099	0	0	0	17,667
Cottleville	36,341	0	0	0	0	0	0	36,341
Country Club Hills	0	68,422	0	0	0	0	0	68,422
Crane	103,320	0	47,199	0	0	0	0	150,519
Creighton	10,009	0	0	0	0	0	0	10,009
Crestwood	0	1,629,151	0	0	0	0	0	1,629,151
Crocker	74,328	0	0	0	0	0	0	74,328
Crystal City	632,192	195,268	0	0	0	0	0	827,460
Crystal Lake Park	201	25,785	0	0	0	0	0	25,986
Cuba	455,395	0	227,664	0	0	0	0	683,059
De Soto	671,949	0	0	0	0	0	0	671,949
Dearborn	28,237	0	0	0	0	0	0	28,237
Deepwater	11,785	0	0	0	0	0	0	11,785
Dellwood	0	269,633	0	0	0	0	0	269,633
Delta	16,032	0	0	0	0	0	0	16,032
Des Peres	0	1,394,053	0	13,484	0	0	0	1,407,537
Desloge	499,125	238,558	238,557	0	0	0	0	976,240
Dexter	882,305	0	0	0	0	0	0	882,305
Diamond	33,950	0	0	0	0	0	0	33,950
Diggins	8,489	0	0	0	0	0	0	8,489
Dixon	127,782	0	57,770	0	0	0	0	185,552
Doniphan	349,201	0	164,805	0	0	0	0	514,006
Doolittle	36,592	0	0	0	0	0	0	36,592
Drexel	71,576	35,789	0	0	0	0	0	107,365
Dudley	23,002	0	0	0	0	0	0	23,002
Duenweg	48,460	0	0	0	0	0	0	48,460
Duquesne	109,660	0	0	0	0	0	0	109,660
Eagleville	53,381	0	0	0	0	0	0	53,381
East Lynne	2,909	1,454	0	0	0	0	0	4,363

East Prairie	175,801	0	78,715	0	0	0	0	254,516
Easton	5,572	0	0	0	0	0	0	5,572
Edgar Springs	9,944	0	0	0	0	0	0	9,944
Edgerton	19,817	0	0	0	0	0	0	19,817
Edina	113,008	0	0	0	0	0	0	113,008
Edmundson	0	136,177	0	2,603	0	0	0	138,780
Eldon	707,099	323,859	399	0	0	0	0	1,031,357
El Dorado Springs	344,016	94,308	0	0	0	0	0	438,324
Ellington	105,377	49,393	0	0	0	0	0	154,770
Ellisville	0	1,195,771	0	0	0	0	0	1,195,771
Ellsinore	26,684	12,689	0	0	0	0	0	39,373
Elsberry	117,818	0	50,518	0	0	0	0	168,336
Eminence	56,034	26,335	0	0	0	0	0	82,369
Emma	13,539	0	0	0	0	0	0	13,539
Eolia	19,290	0	0	0	0	0	0	19,290
Essex	8,598	0	0	0	0	0	0	8,598
Esther	73	0	37	0	0	0	0	110
Eureka	0	732,204	0	0	0	0	0	732,204
Ewing	18,749	0	0	0	0	0	0	18,749
Excelsior Springs	1,091,611	545,795	518,482	0	0	0	0	2,155,888
Exeter	14,135	0	0	0	0	0	0	14,135
Fair Grove	63,683	0	0	0	0	0	0	63,683
Fair Play	0	7,881	7,881	0	0	0	0	15,762
Fairfax	32,245	0	0	0	0	0	0	32,245
Fairview	12,056	0	0	0	0	0	0	12,056
Farmington	2,083,508	1,041,014	0	0	0	0	0	3,124,522
Fayette	143,742	0	0	0	0	0	0	143,742
Fenton	0	88,244	0	0	0	0	0	88,244
Ferguson	0	982,275	0	0	0	0	0	982,275
Ferrelview	15,182	0	0	0	0	0	0	15,182
Festus	1,817,250	33,098	886,149	0	0	0	0	2,736,497
Fisk	34,826	16,365	0	0	0	0	0	51,191
Flat River	60	0	27	0	0	0	0	87
Flint Hill	61,951	0	0	0	0	0	0	61,951
Flordell Hills	0	8,354	0	0	0	0	0	8,354
Florissant	0	1,498,058	0	0	0	0	0	1,498,058
Foley	8,575	0	0	0	0	0	0	8,575
Fordland	22,911	0	0	0	0	0	0	22,911
Forest City	4,600	0	0	0	0	0	0	4,600
Foristell	104,116	52,058	0	0	0	0	0	156,174

Forsyth	214,481	104,655	0	0	0	0	0	319,136
Frankford	3,126	0	0	0	0	0	0	3,126
Franklin	3,627	1,814	1,814	0	0	0	0	7,255
Fredericktown	387,042	0	180,514	0	0	0	0	567,556
Freeburg	81,295	20,220	0	0	0	0	0	101,515
Freeman	20,966	0	0	0	0	0	0	20,966
Fremont Hills	20,876	0	0	686	0	0	0	21,562
Frontenac	0	638,016	0	0	0	0	0	638,016
Fulton	901,159	244,494	450,531	0	0	0	0	1,596,184
Gainesville	139,766	0	0	0	0	0	0	139,766
Galena	16,573	0	0	0	0	0	0	16,573
Gallatin	122,787	0	0	0	0	0	0	122,787
Garden City	79,509	0	0	0	0	0	0	79,509
Gasconade	4,824	0	0	0	0	0	0	4,824
Gerald	105,852	0	50,562	0	0	0	0	156,414
Gerster	202	0	0	0	0	0	0	202
Gilliam	2,888	0	0	0	0	0	0	2,888
Gladstone	2,522,723	1,199,470	1,191,695	0	0	0	0	4,913,888
Glasgow	95,204	23,795	44,273	0	0	0	0	163,272
Glendale	0	302,585	0	7,753	0	0	0	310,338
Golden City	38,085	0	21,763	0	0	0	0	59,848
Goodman	55,432	0	0	0	0	0	0	55,432
Gower	61,998	0	0	3,517	0	0	0	65,515
Grain Valley	243,128	111,310	111,419	0	0	0	0	465,857
Granby	151,145	28,343	0	0	0	0	0	179,488
Grandin	6,253	0	0	0	0	0	0	6,253
Grandview	2,391,869	0	1,127,805	0	0	0	0	3,519,674
Grant City	55,762	0	0	0	0	0	0	55,762
Grantwood	0	7,793	0	347	0	0	0	8,140
Gravois Mills	19,114	0	0	0	0	0	0	19,114
Green City	41,734	12,695	0	0	0	0	0	54,429
Green Ridge	11,587	0	0	0	0	0	0	11,587
Greenfield	95,538	0	0	0	0	0	0	95,538
Greentop	18,227	0	0	0	0	0	0	18,227
Greenville	30,932	28,651	0	0	0	0	0	59,583
Greenwood	176,173	0	77,414	0	0	0	0	253,587
Hale	18,534	0	0	0	0	0	0	18,534
Hallsville	48,950	0	0	0	0	0	0	48,950
Hamilton	108,778	0	54,357	0	0	0	0	163,135
Hannibal	2,074,145	1,036,968	0	0	0	0	0	3,111,113

Hardin	17,059	0	0	0	0	0	0	17,059
Harrisburg	35,779	0	0	0	0	0	0	35,779
Harrisonville	1,398,996	388,007	0	0	0	0	0	1,787,003
Hartville	59,153	0	0	0	0	0	0	59,153
Hawk Point	32,401	0	0	0	0	0	0	32,401
Hayti	241,378	120,666	111,879	0	0	0	0	473,923
Hayti Heights	16,183	6,357	0	0	0	0	0	22,540
Hazelwood	0	786,356	0	119,619	0	0	0	905,975
Henrietta	16,534	0	0	0	0	0	0	16,534
Herculaneum	380,693	0	0	0	0	0	0	380,693
Hermann	321,737	41,300	153,594	0	0	0	0	516,631
Hermitage	73,643	36,119	0	0	0	0	0	109,762
Higbee	13,411	0	6,706	0	0	0	0	20,117
Higginsville	436,107	62,317	204,495	0	0	0	0	702,919
High Hill	13,283	0	0	0	0	0	0	13,283
Highlandville	11,806	0	0	0	0	0	0	11,806
Hillsboro	182,430	68,376	0	0	0	0	0	250,806
Hillsdale	0	16,794	0	0	0	0	0	16,794
Holcomb	27,492	0	0	0	0	0	0	27,492
Holden	154,494	0	68,062	0	0	0	0	222,556
Hollister	341,963	170,981	0	0	0	0	0	512,944
Holt	33,101	16,551	0	0	0	0	0	49,652
Holts Summit	201,548	92,338	93,280	6,264	0	0	0	393,430
Homestown	1,448	0	0	0	0	0	0	1,448
Hornersville	24,944	0	0	0	0	0	0	24,944
Houston	368,829	86,979	87,748	0	0	0	0	543,556
Howardville	4,663	0	0	596	0	0	0	5,259
Humansville	41,094	23,483	0	0	0	0	0	64,577
Hunnewell	5,751	0	0	0	0	0	0	5,751
Huntsville	40,727	0	20,359	0	0	0	0	61,086
Iberia	72,319	0	34,720	0	0	0	0	107,039
Illmo-Scott City	589	0	0	0	0	0	0	589
Independence	12,568,698	0	0	0	0	0	0	12,568,698
Ironton	166,893	0	76,868	0	0	0	0	243,761
Jackson	1,135,971	0	539,301	0	0	0	0	1,675,272
Jamesport	37,298	0	0	0	0	0	0	37,298
Jasper	56,305	27,998	25,515	0	0	0	0	109,818
Jefferson City	6,978,408	3,382,924	2,494	0	0	0	0	10,363,826
Jennings	0	743,489	0	0	0	0	0	743,489
Jonesburg	57,111	26,966	0	0	0	0	0	84,077

Joplin	9,137,725	0	4,568,366	0	0	0	0	13,706,091
Josephville	2,455	0	0	0	0	0	0	2,455
Kahoka	146,382	0	0	0	0	0	0	146,382
Kansas City	55,688,083	0	27,844,229	6,795,288	0	0	0	90,327,600
Kearney	553,759	0	258,867	0	0	0	0	812,626
Kennett	1,039,493	0	0	0	0	0	0	1,039,493
Kidder	13,323	0	0	0	0	0	0	13,323
Kimberling City	271,690	258,086	0	366,668	0	0	0	896,444
Kimmswick	35,550	0	17,775	0	0	0	0	53,325
King City	74,833	0	0	0	0	0	0	74,833
Kingdom City	190,134	95,051	0	0	0	0	0	285,185
Kinloch	0	79,195	0	0	0	0	0	79,195
Kirksville	1,924,571	462,727	925,783	0	0	0	0	3,313,081
Kirkwood	0	1,218,936	0	42,368	0	0	0	1,261,304
Knob Noster	122,281	28,878	55,878	28,007	0	0	0	235,044
La Belle	14,011	0	0	0	0	0	0	14,011
La Grange	40,384	0	0	0	0	0	0	40,384
La Monte	64,529	0	0	0	0	0	0	64,529
La Plata	78,853	0	0	0	0	0	0	78,853
Laddonia	0	11,995	11,994	0	0	0	0	23,989
Ladue	0	767,113	0	0	0	0	0	767,113
Lake Ozark	339,136	166,534	166,533	0	0	0	0	672,203
Lake St. Louis	412,697	0	206,348	0	0	0	0	619,045
Lakeside	1,499	0	0	0	0	0	0	1,499
Lamar	411,364	205,422	205,422	0	0	0	0	822,208
Lanagan	8,219	0	4,109	0	0	0	0	12,328
Lancaster	67,779	0	0	0	0	0	0	67,779
Lathrop	81,337	0	0	0	0	0	0	81,337
Laurie	296,184	0	0	0	0	0	0	296,184
Lawson	132,502	66,251	0	0	0	0	0	198,753
Leadington	118,020	58,796	58,796	4,520	0	0	0	240,132
Leadwood	25,817	0	0	0	0	0	0	25,817
Lebanon	2,091,685	1,012,126	1,014,836	0	0	0	0	4,118,647
Lee's Summit	5,639,164	0	2,652,974	0	0	0	0	8,292,138
Leeton	22,808	11,404	0	0	0	0	0	34,212
Levasy	5,972	0	0	0	0	0	0	5,972
Lexington	333,669	249,286	0	0	0	0	0	582,955
Liberal	28,044	0	0	0	0	0	0	28,044
Liberty	2,483,584	1,172,555	230	0	0	0	0	3,656,369
Licking	158,616	79,153	0	0	0	0	0	237,769

Lilbourn	47,229	0	0	2,647	0	0	0	49,876
Lincoln	66,435	31,219	0	3,666	0	0	0	101,320
Linn	158,169	0	0	0	0	0	0	158,169
Linn Creek	46,990	23,490	0	3,590	0	0	0	74,070
Lockwood	63,689	0	0	851	0	0	0	64,540
Loma Linda	3,507	0	0	0	0	0	0	3,507
Lone Jack	28,219	0	0	0	0	0	0	28,219
Louisiana	388,037	0	0	0	0	0	0	388,037
Lowry City	44,186	0	0	531	0	0	0	44,717
Macks Creek	5,851	0	0	0	0	0	0	5,851
Macon	619,562	25,975	0	0	0	0	0	645,537
Madison	22,621	0	0	0	0	0	0	22,621
Malden	535,265	0	0	0	0	0	0	535,265
Malta Bend	5,381	0	0	0	0	0	0	5,381
Manchester	0	729,201	0	0	0	0	0	729,201
Mansfield	105,821	60,403	0	0	0	0	0	166,224
Maplewood	0	539,160	0	15,806	0	0	0	554,966
Marble Hill	164,672	82,336	0	0	0	0	0	247,008
Marceline	169,275	0	0	0	0	0	0	169,275
Marionville	91,538	0	45,769	0	0	0	0	137,307
Marquand	9,457	0	0	0	0	0	0	9,457
Marshall	1,274,441	0	0	0	0	0	0	1,274,441
Marshfield	646,979	171,420	0	0	0	0	0	818,399
Marston	57,483	0	0	2,096	0	0	0	59,579
Marthasville	0	19,833	19,832	2,625	0	0	0	42,290
Martinsburg	26,276	0	0	0	0	0	0	26,276
Maryland Heights	0	4,308,506	0	0	0	0	0	4,308,506
Maryville	1,161,117	579,827	0	0	0	0	0	1,740,944
Maysville	56,048	0	27,994	0	0	0	0	84,042
Memphis	220,006	0	0	0	0	0	0	220,006
Merriam Woods	5,080	0	0	0	0	0	0	5,080
Meta	25,125	0	0	0	0	0	0	25,125
Mexico	1,278,155	606,373	0	0	0	0	0	1,884,528
Middletown	10,101	0	0	0	0	0	0	10,101
Milan	201,167	0	0	0	0	0	0	201,167
Miller	28,663	0	12,446	0	0	0	0	41,109
Miner	431,273	425,728	0	6,327	0	0	0	863,328
Moberly	1,580,493	750,645	750,955	0	0	0	0	3,082,093
Mokane	9,182	0	0	0	0	0	0	9,182
Monett	893,232	0	0	0	0	0	0	893,232

Monroe City	284,595	133,926	120,380	0	0	0	0	538,901
Montgomery City	276,143	0	0	0	0	0	0	276,143
Montrose	23,407	11,704	0	0	0	0	0	35,111
Morehouse	28,057	0	0	0	0	0	0	28,057
Morrison	15,969	0	0	0	0	0	0	15,969
Mosby	27,749	0	0	0	0	0	0	27,749
Moscow Mills	151,882	0	73,622	0	0	0	0	225,504
Mound City	53,176	0	0	0	0	0	0	53,176
Mount Vernon	383,622	191,693	0	0	0	0	0	575,315
Mountain Grove	700,821	350,281	0	0	0	0	0	1,051,102
Mountain View	340,416	0	162,997	0	0	0	0	503,413
Naylor	16,614	6,865	6,865	676	0	0	0	31,020
Neelyville	7,789	0	0	0	0	0	0	7,789
Neosho	1,436,459	173,908	521,794	0	0	0	0	2,132,161
Nevada	1,085,798	542,817	0	0	0	0	0	1,628,615
New Bloomfield	14,975	0	0	0	0	0	0	14,975
New Cambria	7,464	0	0	0	0	0	0	7,464
New Florence	50,068	22,797	22,797	0	0	0	0	95,662
New Franklin	33,264	16,598	13,574	0	0	0	0	63,436
New Haven	164,794	0	77,686	0	0	0	0	242,480
New London	74,905	0	21,738	0	0	0	0	96,643
New Madrid	200,559	0	0	10,313	0	0	0	210,872
New Melle	23,444	0	0	898	0	0	0	24,342
Newburg	14,579	6,329	6,329	0	0	0	0	27,237
Niangua	10,379	0	0	0	0	0	0	10,379
Nixa	737,226	0	368,612	0	0	0	0	1,105,838
Noel	127,493	11,498	59,683	0	0	0	0	198,674
Norborne	37,630	0	0	0	0	0	0	37,630
Normandy	0	65,060	0	0	0	0	0	65,060
North Kansas City	3,185,616	0	1,580,942	0	0	0	0	4,766,558
Northmoor	137,457	0	0	0	0	0	0	137,457
Northwoods	0	259,171	0	0	0	0	0	259,171
Norwood	21,885	0	0	0	0	0	0	21,885
O'Fallon	3,700,779	0	1,768,071	0	0	0	0	5,468,850
Oak Grove	433,144	89,863	167,396	0	0	0	0	690,403
Oakland	0	80,858	0	0	0	0	0	80,858
Oakview	40,914	19,290	0	3,948	0	0	0	64,152
Odessa	612,133	310,106	0	0	0	0	0	922,239
Old Monroe	31,859	7,659	7,659	0	0	0	0	47,177
Olivette	0	487,804	0	26,075	0	0	0	513,879

Oran	42,926	0	0	0	0	0	0	42,926
Oronogo	16,595	0	0	0	0	0	0	16,595
Orrick	34,944	0	14,941	0	0	0	0	49,885
Osage Beach	2,597,737	1,286,385	1,286,386	0	0	0	0	5,170,508
Osceola	56,430	32,245	0	0	0	0	0	88,675
Oterville	23,178	0	0	0	0	0	0	23,178
Owensville	409,244	99,950	199,903	0	0	0	0	709,097
Ozark	841,731	210,092	0	0	0	0	0	1,051,823
Pacific	588,032	0	0	0	0	0	0	588,032
Pagedale	0	179,068	0	0	0	0	0	179,068
Palmyra	299,749	74,937	0	0	0	0	0	374,686
Paris	95,260	41,199	41,211	0	0	0	0	177,670
Park Hills	534,222	247,260	247,259	0	0	0	0	1,028,741
Parkville	368,454	0	175,163	0	0	0	0	543,617
Parkway	12,872	0	0	0	0	0	0	12,872
Parma	27,966	0	0	380	0	0	0	28,346
Pasadena Hills	0	59,133	0	1,256	0	0	0	60,389
Pasadena Park	0	15,593	0	0	0	0	0	15,593
Pattonsburg	17,074	0	0	687	0	0	0	17,761
Peculiar	183,959	91,952	82,926	0	0	0	0	358,837
Peerless Park	0	76,775	0	1,238	0	0	0	78,013
Perry	62,755	0	29,066	0	0	0	0	91,821
Perryville	948,088	0	474,044	0	0	0	0	1,422,132
Pevely	293,477	0	138,479	0	0	0	0	431,956
Piedmont	333,475	156,713	156,713	0	0	0	0	646,901
Pierce City	47,539	0	27,163	0	0	0	0	74,702
Pilot Grove	37,431	0	10,617	30,201	0	0	0	78,249
Pilot Knob	55,254	27,619	25,910	0	0	0	0	108,783
Pine Lawn	0	258,711	0	0	0	0	0	258,711
Pineville	46,270	23,135	0	6,204	0	0	0	75,609
Platte City	374,262	334,744	0	0	0	0	0	709,006
Platte Woods	42,151	0	20,963	0	0	0	0	63,114
Plattsburg	117,631	31,796	0	0	0	0	0	149,427
Pleasant Hill	348,316	173,780	156,276	0	0	0	0	678,372
Pleasant Hope	40,644	0	0	1,574	0	0	0	42,218
Pleasant Valley	141,678	70,854	35,392	0	0	0	0	247,924
Polo	26,223	0	24,650	0	0	0	0	50,873
Poplar Bluff	2,993,455	1,452,828	0	0	0	0	0	4,446,283
Portage Des Sioux	14,791	0	0	0	0	0	0	14,791
Portageville	276,846	130,300	0	0	0	0	0	407,146



Potosi	454,683	0	0	0	0	0	0	454,683
Princeton	67,259	0	0	0	0	0	0	67,259
Purdy	44,240	0	0	0	0	0	0	44,240
Puxico	97,899	0	0	0	0	0	0	97,899
Queen City	22,419	0	0	0	0	0	0	22,419
Qulin	28,756	0	0	0	0	0	0	28,756
Randolph	78,189	0	0	0	0	0	0	78,189
Raymore	790,942	371,688	372,040	0	0	0	0	1,534,670
Raytown	2,674,280	341,317	0	0	0	0	0	3,015,597
Reeds Spring	67,309	0	0	0	0	0	0	67,309
Republic	548,097	272,595	274,050	0	0	0	0	1,094,742
Rich Hill	65,184	0	0	0	0	0	0	65,184
Richland	115,307	0	51,477	0	0	0	0	166,784
Richmond	608,168	0	0	0	0	0	0	608,168
Richmond Heights	0	1,837,381	0	0	0	0	0	1,837,381
Ridgeway	18,486	0	0	0	0	0	0	18,486
Risco	15,751	0	0	0	0	0	0	15,751
River Bend	10,300	0	0	0	0	0	0	10,300
Riverside	815,476	0	0	47,784	0	0	0	863,260
Riverview	0	164,558	0	3,495	0	0	0	168,053
Rocheport	11,838	5,919	0	0	0	0	0	17,757
Rock Hill	0	300,530	0	0	0	0	0	300,530
Rock Port	194,318	0	0	5,675	0	0	0	199,993
Rockaway Beach	33,054	15,233	15,233	0	0	0	0	63,520
Rockville	6,349	0	0	0	0	0	0	6,349
Rogersville	136,868	68,123	60,976	0	0	0	0	265,967
Rolla	2,444,576	690,911	1,222,232	0	0	0	0	4,357,719
Rosebud	29,613	0	6,733	0	0	0	0	36,346
Russellville	45,038	0	0	0	0	0	0	45,038
Rutledge	11,506	0	0	0	0	0	0	11,506
Saginaw	15,722	0	0	0	0	0	0	15,722
Salem	800,700	396,847	0	0	0	0	0	1,197,547
Salisbury	139,403	0	0	0	0	0	0	139,403
Sarcoxie	89,488	0	40,212	0	0	0	0	129,700
Savannah	166,476	0	0	0	0	0	0	166,476
Scott City	271,314	62,090	122,444	0	0	0	0	455,848
Sedalia	3,055,738	2,108,288	1,464,028	0	0	0	0	6,628,054
Seligman	61,591	0	0	0	0	0	0	61,591
Senath	50,143	0	0	0	0	0	0	50,143
Seneca	128,227	59,877	59,960	0	0	0	0	248,064

Seymour	116,662	0	0	0	0	0	0	116,662
Shelbina	193,250	26,010	0	0	0	0	0	219,260
Shelbyville	29,166	0	0	0	0	0	0	29,166
Sheldon	16,882	0	0	0	0	0	0	16,882
Shrewsbury	0	660,950	0	0	0	0	0	660,950
Sikeston	2,212,635	550,018	1,105,945	0	0	0	0	3,868,598
Silex	13,553	0	0	645	0	0	0	14,198
Slater	89,215	44,400	44,400	0	0	0	0	178,015
Smithton	12,647	0	0	0	0	0	0	12,647
Smithville	440,018	0	208,891	15,725	0	0	0	664,634
Southwest City	81,848	0	39,505	24,420	0	0	0	145,773
Sparta	36,875	0	0	0	0	0	0	36,875
Spickard	7,573	0	0	0	0	0	0	7,573
Springfield	27,611,621	6,732,844	193,747	876,329	0	0	0	35,414,541
St. Ann	0	1,317,108	0	0	0	0	0	1,317,108
St. Charles	7,464,447	3,586,851	0	0	0	0	0	11,051,298
St. Clair	487,858	243,758	0	0	0	0	0	731,616
St. Elizabeth	21,791	0	0	0	0	0	0	21,791
St. James	309,460	0	0	0	0	0	0	309,460
St. John	0	380,787	0	0	0	0	0	380,787
St. Joseph	8,136,131	4,063,112	1,216,096	0	0	0	0	13,415,339
St. Louis	47,172,655	27,934,813	25,718,553	0	0	0	0	100,826,021
St. Martins	31,025	0	0	0	0	0	0	31,025
St. Marys	19,452	0	526	0	0	0	0	19,978
St. Peters	8,146,567	0	4,073,283	0	0	0	0	12,219,850
St. Robert	654,785	327,262	318,079	0	0	0	0	1,300,126
St. Thomas	8,895	0	0	0	0	0	0	8,895
Ste. Genevieve	513,841	243,621	243,695	0	0	0	0	1,001,157
Steele	108,533	0	0	0	0	0	0	108,533
Steelville	151,642	0	0	0	0	0	0	151,642
Stockton	140,937	70,384	70,458	0	0	0	0	281,779
Stoutland	8,547	0	0	0	0	0	0	8,547
Stover	83,464	0	39,241	0	0	0	0	122,705
Strafford	113,227	56,435	0	0	0	0	0	169,662
Sturgeon	40,589	0	17,787	0	0	0	0	58,376
Sugar Creek	287,692	0	0	16,026	0	0	0	303,718
Sullivan	1,102,305	550,694	0	0	0	0	0	1,652,999
Summersville	34,519	0	0	0	0	0	0	34,519
Sunrise Beach	76,088	0	0	4,070	0	0	0	80,158
Sunset Hills	0	581,414	0	0	0	0	0	581,414

Sweet Springs	88,575	39,575	39,551	0	0	0	0	167,701
Table Rock Townsite	5,457	0	0	0	0	0	0	5,457
Taos	15,988	0	0	0	0	0	0	15,988
Tarkio	125,462	0	0	0	0	0	0	125,462
Thayer	306,384	0	0	0	0	0	0	306,384
Theodosia	40,487	0	0	0	0	0	0	40,487
Tipton	148,631	21,854	0	0	0	0	0	170,485
Town and Country	0	1,052,030	0	0	0	0	0	1,052,030
Trenton	626,724	310,428	0	0	0	0	0	937,152
Troy	1,328,996	0	652,140	0	0	0	0	1,981,136
Truesdale	14,885	0	0	0	0	0	0	14,885
Tuscumbia	9,234	0	0	0	0	0	0	9,234
Twin Oaks	0	149,776	0	0	0	0	0	149,776
Union	971,189	242,615	485,561	0	0	0	0	1,699,365
Unionville	134,393	0	0	0	0	0	0	134,393
University City	0	1,174,946	0	0	0	0	0	1,174,946
Urbana	25,748	0	0	0	0	0	0	25,748
Urich	47,172	0	0	0	0	0	0	47,172
Uplands Park	0	22,681	0	538	0	0	0	23,219
Valley Park	0	459,291	0	0	0	0	0	459,291
Van Buren	99,434	46,257	0	0	0	0	0	145,691
Vandalia	262,461	0	0	0	0	0	0	262,461
Vandiver	90,626	0	0	0	0	0	0	90,626
Velda	0	81,061	0	0	0	0	0	81,061
Velda Village Hills	0	66,747	0	0	0	0	0	66,747
Verona	12,490	0	0	0	0	0	0	12,490
Versailles	366,107	175,559	0	0	0	0	0	541,666
Viburnum	73,584	0	0	0	0	0	0	73,584
Vienna	82,702	0	40,267	0	0	0	0	122,969
Village of Four Seasons	107,376	0	0	0	0	0	0	107,376
Village of Indian Point	108,982	54,491	0	0	0	0	0	163,473
Vinita Park	0	169,760	0	1,738	0	0	0	171,498
Vinita Terrace	0	17,156	0	0	0	0	0	17,156
Walnut Grove	35,705	0	0	0	0	0	0	35,705
Wardell	13,361	0	0	0	0	0	0	13,361
Wardsville	14,598	0	0	0	0	0	0	14,598
Warrensburg	1,799,046	894,725	0	96,444	0	0	0	2,790,215
Warrenton	887,214	221,803	443,605	0	0	0	0	1,552,622
Warsaw	426,788	213,280	204,473	0	0	0	0	844,541
Warson Woods	0	154,913	0	0	0	0	0	154,913

Washburn	17,544	8,772	8,772	0	0	0	0	35,088
Washington	2,133,490	1,066,699	0	0	0	0	0	3,200,189
Waverly	33,252	0	0	0	0	0	0	33,252
Wayland	11,908	0	0	0	0	0	0	11,908
Waynesville	293,733	22,084	138,708	0	0	0	0	454,525
Weaubleau	22,971	0	0	0	0	0	0	22,971
Webb City	547,537	143,233	252,509	0	0	0	0	943,279
Webster Groves	0	673,894	0	0	0	0	0	673,894
Wellsville	55,068	15,589	27,482	0	0	0	0	98,139
Wellston	0	183,338	0	0	0	0	0	183,338
Wentzville	1,309,073	653,903	0	230,958	0	0	0	2,193,934
West Plains	2,018,113	1,008,979	0	0	0	0	0	3,027,092
Weston	120,390	0	0	3,208	0	0	0	123,598
Westphalia	28,268	0	0	1,816	0	0	0	30,084
Wheatland	11,034	0	0	0	0	0	0	11,034
Wheaton	45,428	0	0	0	0	0	0	45,428
Wilbur Park	0	2,880	0	0	0	0	0	2,880
Willard	186,629	93,325	0	7,917	0	0	0	287,871
Williamsville	16,800	5,824	0	0	0	0	0	22,624
Willow Springs	188,161	0	0	0	0	0	0	188,161
Windsor	190,527	0	0	0	0	0	0	190,527
Winfield	40,007	0	18,716	0	0	0	0	58,723
Winona	67,092	33,537	31,580	0	0	0	0	132,209
Woods Heights	19,015	0	0	0	0	0	0	19,015
Woodson Terrace	0	214,852	0	6,487	0	0	0	221,339
Wright City	129,325	30,803	61,779	0	0	0	0	221,907
Wyaconda	6,869	0	0	0	0	0	0	6,869
Wyatt	17,482	0	0	0	0	0	0	17,482

COUNTIES:

Adair	0	0	0	0	1,140,698	0	0	1,140,698
Andrew	0	0	0	141,961	331,644	663,291	0	1,136,896
Atchison	0	0	0	0	0	546,895	0	546,895
Audrain	0	0	0	0	954,041	954,032	0	1,908,073
Barry	0	0	0	0	1,187,403	1,189,842	0	2,377,245
Barton	0	0	0	0	366,793	366,570	0	733,363
Bates	0	0	0	16,951	0	450,095	0	467,046
Benton	0	0	0	0	501,638	554,830	0	1,056,468
Bollinger	0	0	0	0	222,764	222,781	0	445,545
Boone	0	0	0	0	7,403,709	7,347,185	0	14,750,894
Buchanan	0	0	0	0	4,261,532	5,112,653	0	9,374,185

Butler	0	0	0	0	1,987,341	1,985,011	0	3,972,352
Caldwell	0	0	0	0	164,863	329,552	0	494,415
Callaway	0	0	0	0	0	1,124,916	0	1,124,916
Camden	0	0	0	0	2,859,206	2,842,127	0	5,701,333
Cape Girardeau	0	0	0	0	4,251,651	26	0	4,251,677
Carroll	0	0	0	0	257,164	0	0	257,164
Carter	0	0	0	0	139,596	139,597	0	279,193
Cass	0	0	0	0	2,619,937	429,831	0	3,049,768
Cedar	0	0	0	0	348,463	0	0	348,463
Chariton	0	0	0	15,968	207,449	207,854	0	431,271
Christian	0	0	0	0	1,388,082	2,082,085	0	3,470,167
Clark	0	0	0	0	162,629	324,556	0	487,185
Clay	0	0	0	0	10,727,485	5,538,291	0	16,265,776
Clinton	0	0	0	0	377,702	377,701	0	755,403
Cole	0	0	0	136,682	0	3,841,647	0	3,978,329
Cooper	0	0	0	0	516,473	774,696	0	1,291,169
Crawford	0	0	0	0	637,277	730,272	0	1,367,549
Dade	0	0	0	8,113	179,203	179,178	0	366,494
Dallas	0	0	0	0	431,901	863,803	0	1,295,704
Daviess	0	0	0	0	0	535,949	0	535,949
Dekalb	0	0	0	0	405,103	405,654	0	810,757
Dent	0	0	0	0	575,702	0	0	575,702
Douglas	0	0	0	0	272,097	272,039	0	544,136
Franklin	0	0	0	0	3,715,120	5,552,853	0	9,267,973
Gasconade	0	0	0	0	568,718	532,540	0	1,101,258
Gentry	0	0	0	0	0	250,752	0	250,752
Greene	0	0	0	0	15,885,391	0	0	15,885,391
Grundy	0	0	0	0	378,132	377,647	0	755,779
Harrison	0	0	0	0	0	699,613	0	699,613
Henry	0	0	0	0	854,878	0	0	854,878
Hickory	0	0	0	0	191,554	383,095	0	574,649
Holt	0	0	0	0	135,690	474,122	0	609,812
Howard	0	0	0	0	215,847	617,741	0	833,588
Howell	0	0	0	0	1,531,505	0	0	1,531,505
Iron	0	0	0	0	306,610	0	0	306,610
Jackson	0	0	0	0	34,954,292	17,986,718	0	52,941,010
Jasper	0	0	0	0	4,368,903	4,068,323	0	8,437,226
Jefferson	0	0	0	0	6,590,723	13,178,192	0	19,768,915
Johnson	0	0	0	0	1,439,555	2,762,788	0	4,202,343
Knox	0	0	0	0	110,554	221,107	0	331,661

Laclede	0	0	0	0	1,325,272	1,321,005	0	2,646,277
Lafayette	0	0	0	0	1,069,376	1,069,882	0	2,139,258
Lawrence	0	0	0	0	901,081	900,754	0	1,801,835
Lewis	0	0	0	56,270	217,810	435,386	0	709,466
Lincoln	0	0	0	0	1,172,163	3,056,784	0	4,228,947
Linn	0	0	0	0	470,323	470,324	0	940,647
Livingston	0	0	0	0	745,705	0	0	745,705
Macon	0	0	0	0	483,184	845,150	0	1,328,334
Madison	0	0	0	0	331,872	301,398	0	633,270
Maries	0	0	0	19,867	180,510	195,506	0	395,883
Marion	0	0	0	0	1,298,666	1,944,859	0	3,243,525
McDonald	0	0	0	0	530,969	486,292	0	1,017,261
Mercer	0	0	0	0	103,701	103,628	0	207,329
Miller	0	0	0	0	889,912	451,342	0	1,341,254
Mississippi	0	0	0	0	387,652	612,018	0	999,670
Moniteau	0	0	0	0	332,692	332,032	0	664,724
Monroe	0	0	0	27,279	228,927	228,909	0	485,115
Montgomery	0	0	0	0	348,539	522,433	0	870,972
Morgan	0	0	0	0	674,437	0	0	674,437
New Madrid	0	0	0	0	1,014,295	0	0	1,014,295
Newton	0	0	0	0	1,475,096	1,964,995	0	3,440,091
Nodaway	0	0	0	0	726,749	725,935	0	1,452,684
Oregon	0	0	0	0	296,023	296,026	0	592,049
Osage	0	0	0	0	330,420	0	0	330,420
Ozark	0	0	0	0	204,696	432,693	0	637,389
Pemiscot	0	0	0	0	565,723	0	0	565,723
Perry	0	0	0	0	778,849	60,980	0	839,829
Pettis	0	0	0	74,169	1,833,095	0	0	1,907,264
Phelps	0	0	0	0	1,696,055	744,794	0	2,440,849
Pike	0	0	0	0	515,115	562,171	0	1,077,286
Platte	0	0	0	347,795	3,258,162	2,709,248	0	6,315,205
Polk	0	0	0	0	0	1,632,917	0	1,632,917
Pulaski	0	0	0	0	887,987	887,985	0	1,775,972
Putnam	0	0	0	0	0	245,743	0	245,743
Ralls	0	0	0	0	324,903	324,879	0	649,782
Randolph	0	0	0	0	934,379	0	0	934,379
Ray	0	0	0	0	538,978	1,077,958	0	1,616,936
Ripley	0	0	0	0	0	333,988	0	333,988
Saline	0	0	0	0	837,287	826,206	0	1,663,493
Schuyler	0	0	0	0	115,025	230,131	0	345,156

Scotland	0	0	0	0	0	345,842	0	345,842
Scott	0	0	0	0	1,465,824	28	0	1,465,852
Shannon	0	0	0	0	165,249	0	0	165,249
Shelby	0	0	0	0	201,207	201,147	0	402,354
St. Charles	0	0	0	0	12,242,264	24,479,864	0	36,722,128
St. Clair	0	0	0	0	205,512	0	0	205,512
St. Francois	0	0	0	0	2,288,078	3,221,354	0	5,509,432
St. Louis	0	0	98,267,788	0	0	0	130,959,023	229,226,811
Ste. Genevieve	0	0	0	0	566,007	565,963	0	1,131,970
Stoddard	0	0	0	0	938,111	0	0	938,111
Stone	0	0	0	336,412	1,310,978	2,749,341	0	4,396,731
Sullivan	0	0	0	0	197,429	259,391	0	456,820
Taney	0	0	0	0	4,360,270	8,710,589	0	13,070,859
Texas	0	0	0	0	572,336	0	0	572,336
Vernon	0	0	0	0	701,624	0	0	701,624
Warren	0	0	0	0	804,932	2,412,377	0	3,217,309
Washington	0	0	0	0	500,960	1,502,584	0	2,003,544
Wayne	0	0	0	0	343,776	343,745	0	687,521
Webster	0	0	0	0	762,479	1,064,943	0	1,827,422
Worth	0	0	0	0	51,548	75,943	0	127,491
Wright	0	0	0	0	563,443	0	0	563,443
TOTALS	\$ 355,063,920	121,406,493	211,430,271	10,066,669	172,394,673	159,765,912	130,959,023	1,161,086,961

## MANAGEMENT ADVISORY REPORT SECTION



Management Advisory Report -  
State Auditor's Current Recommendations

DEPARTMENT OF REVENUE  
DIVISION OF TAXATION AND COLLECTION  
SALES AND USE TAX  
SUMMARY OF FINDINGS

1. Sales and Use Tax Overpayments (pages 75-76)

Overpayments of approximately \$4.4 million were noted on the Missouri Integrated Tax System (MITS) which related to businesses that were closed and for which the deadline had passed for filing a refund application.

2. Sales and Use Tax Refunds (pages 76-77)

Approximately \$6 million is owed to the state's General Revenue Fund from other state funds and local funds because interest paid on refunds is not allocated to the other funds. For some sales tax refunds reviewed there was no indication that the vendor was going to return the sales tax or the related interest to the original customer.

DEPARTMENT OF REVENUE  
DIVISION OF TAXATION AND COLLECTION  
SALES AND USE TAX  
MANAGEMENT ADVISORY REPORT -  
STATE AUDITOR'S CURRENT RECOMMENDATIONS

We have audited the special-purpose financial statements of the Sales and Use Tax collections of the Department of Revenue, Division of Taxation and Collection as of and for the years ended June 30, 1998 and 1997, and have issued our report thereon dated November 13, 1998.

During our audit, we identified certain management practices which we believe could be improved. Our audit was not designed or intended to be a detailed study of every system, procedure, and transaction. Accordingly, the findings presented in the following Management Advisory Report should not be considered as all-inclusive of areas where improvements may be needed.

<b>1.</b>	<b>Sales and Use Tax Overpayments</b>
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Overpayments of sales and use taxes result from overpaid returns, amended returns, or audited returns. Overpayments may be applied as credits on taxes due or refunded as provided by Section 144.190, RSMo 1994. As of June 30, 1998, the Missouri Integrated Tax System (MITS) reflected overpayments totaling \$35,688,283. Of this amount, \$4,414,451 was for overpayments related to filing periods older than three years for businesses that have closed their sales and use tax registration. As a result, there will not be future taxes due which the overpayments could be applied against. The DOR notified the businesses of the overpayments when they originally occurred; however, the credits were not used prior to the businesses closing.

The department has a fiduciary responsibility to resolve overpayments for closed businesses. In addition, resolving the overpayments for closed businesses could relieve the administrative burden of continuing to track these amounts.

This condition was also noted in the prior report.

**WE AGAIN RECOMMEND** the department consult legal counsel to determine the appropriate disposition of overpayments related to closed businesses. In addition, overpayments related to closed businesses should be reviewed on a periodic basis.

**AUDITEE'S RESPONSE**

*The Division of Taxation and Collection (Division) agrees with the recommendation. The Division will analyze possible solutions and will consider seeking funding for an "integrated tax system" that would systematically apply overpayments. In addition, the Division has consulted the department's General Counsel's Office to determine what appropriate legal action could be taken. Section 144.190 RSMo requires a claim for refund of the overpayment of sales/use taxes that were*

*erroneously or illegally overpaid. If no claim for refund is made within the statutorily prescribed time period, the “overpaid” taxes are no longer subject to credit or refund.*

<b>2. Sales and Use Tax Refunds</b>
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- A. Sales and use tax refunds are made by issuing a check from the state’s General Revenue Fund (GRF-S) to each taxpayer. To reimburse the GRF-S, adjustments are automatically made by MITS for the principal amount of the refunds due from other state and local funds. However, adjustments are not made to other state and local funds for the interest paid on sales tax refunds. As a result, the GRF-S does not receive reimbursement from other funds for their proportionate share of interest paid on refunds. Interest and penalties received on the payment of delinquent taxes are distributed to the various state funds and local governments. We are not aware of any state law which addresses the allocation of interest received on delinquent payments or interest paid on refunds. In the absence of such a law, the DOR should allocate interest paid on refunds and interest received on delinquent payments in the same manner. Based upon the percentage of distributions to state and local funds (exclusive of GRF-S) to total distributions to state and local funds, interest payments of approximately \$2.6 and \$3.3 million should have been allocated during the year ended June 30, 1998 and 1997, respectively, and is due to the GRF-S from other state and local funds.
- B. Vendors collect sales tax taxes from their customers and remit the tax to the Department of Revenue (DOR). In recent years there has been a significant increase in the amount of sales tax refunds paid by the state. We reviewed six sales tax refunds totaling \$248,666 (including interest) for which there was no indication in the files that the vendor was going to return the sales tax or the interest to the original customer. In addition, we reviewed ten sales tax refund files which did indicate the refund would be returned to the original customer; however, there was no documentation the department had ensured the refunds were actually returned to the original customer. Failure by the vendor to return the sales taxes and related interest to the customer results in a windfall for the vendor.

We previously addressed this issue in our audit report for the two years ended June 30, 1994. Legislation was introduced in the 1997 legislative session that would have prohibited the refund or credit of sales or use tax erroneously collected by a retailer, unless it was demonstrated that all erroneously collected amounts had been refunded to the person that originally paid the tax. However, this provision was not approved by the General Assembly.

Condition A was noted in the three prior reports.

**WE AGAIN RECOMMEND** the department:

- A. Ensure the GRF-S is reimbursed for other funds' pro rata share of interest paid on sales and use tax refunds. Consistently allocate interest paid on refunds and interest received on delinquent payments.
- B. Continue to pursue legislation which would require sales tax refunds and related interest be returned to the original customer.

**AUDITEE'S RESPONSE**

- A. *The Division will review its current policy regarding interest refunding. Alternative methods for reimbursing the General Revenue Fund for the other funds' pro rata share of refund interest will be analyzed. The Division's goal of an "integrated tax system" would assist in the implementation of this recommendation.*
- B. *The Division agrees with the recommendation. The Division will continue to pursue legislation which would require sales tax refunds and related interest be returned to the original purchaser.*

This report is intended for the information of the management of the Department of Revenue, Division of Taxation and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

## Follow-Up on State Auditor's Prior Recommendations

DEPARTMENT OF REVENUE  
DIVISION OF TAXATION AND COLLECTION  
SALES AND USE TAX  
FOLLOW-UP ON STATE AUDITOR'S PRIOR RECOMMENDATIONS

This section reports follow-up action taken by the Department of Revenue, Division of Taxation and Collection on recommendations made in the Management Advisory Report (MAR) of our report issued for the two years ended June 30, 1996. The prior recommendations which have not been implemented, but are considered significant, have been repeated in the current MAR. Although the remaining unimplemented recommendations have not been repeated, the agency should consider implementing these recommendations.

1. Sales and Use Tax Overpayments

As of June 30, 1996, the Missouri Integrated Tax System (MITS) reflected overpayments totaling \$18,001,727. Of this amount, \$3,177,906 was for businesses that have closed their sales and use tax registration. The DOR notified the businesses of the overpayments when they originally occurred; however, the credits were not used prior to the businesses closing.

Recommendation:

The department consult legal counsel to determine the appropriate disposition of overpayments related to closed businesses. In addition, overpayments related to closed businesses should be reviewed on a periodic basis.

Status:

Not implemented. See MAR No. 1.

2. Sales and Use Tax Refunds

- A. Ten refunds reviewed totaling \$2,576,018 (including interest of \$670,589) had time delays in excess of one year between the application date for tax refund and the actual date of disbursement of the refund. Five of these refunds had time delays between one and two years and five had delays between two and three and a half years.
- B. Adequate supporting documentation was not always required for refunds made to taxpayers.
- C. We noted instances where several refund checks which the DOR requested for corrections of bonds pulled in error, monies deposited into the wrong account, and refund cleanup requests, had a taxpayer as the payee, but were endorsed with a DOR endorsement. The DOR had an informal policy requiring checks that will be endorsed by the DOR and deposited back into the state account be made payable to the DOR.
- D. The General Revenue Fund-State (GRF-S) did not receive reimbursement from other funds for their proportionate share of interest on sales tax refunds.

E. IRS Forms 1099 were not prepared for the interest paid on sales and use tax refunds.  
Recommendation:

The department:

- A. Ensure refunds are processed and disbursed in a timely manner.
- B. Require or maintain adequate supporting documentation prior to approving refunds for payment.
- C. Establish and enforce a policy requiring checks that will be endorsed by the DOR and deposited back into state accounts be made payable to the DOR.
- D. Ensure the GRF-S is reimbursed for other funds' pro rata share of interest paid on sales and use tax refunds. Consistently allocate interest paid on refunds and interest received on delinquent payments.
- E. Report interest on sales and use tax refunds on Forms 1099 or provide the information necessary to enable OA to generate Forms 1099. In addition, the department should contact the IRS to determine appropriate reporting on refund principal which is not returned to the original customer.

Status:

- A. Not implemented. Eight refunds reviewed totaling \$2,613,603 (including principal of \$1,923,713 and interest of \$689,890) had time delays in excess of one year between the application date for the tax refund and the actual date of disbursement of the refund. However, for at least six of these refunds an audit was performed or additional information was requested from the vendor that appeared to justify the delay. Although not repeated in the current report, our recommendation remains as stated above.

B&C. Implemented.

- D. Not implemented. See MAR No. 2.

- E. Not implemented. DOR personnel indicated they have discussed developing a refund tracking system that would allow the agency to alert the IRS of principal and interest paid on sales and use tax refunds; this project was delayed while the year 2000 concerns were addressed. Although not repeated in the current report, our recommendation remains as stated above.

3. Internal Controls at Field Services Offices:

The Department of Revenue (DOR) has eight field offices located around the state which collect cash bonds and current and delinquent taxes, as well as provide assistance to taxpayers. During our visits to various field offices, we noted the following concerns:



- A. An immediate record of receipts is not maintained for all monies received.
- B. Monies received at the field offices were handled excessively prior to transmittal and deposit by the division.

Recommendation:

The department:

- A. Require field service offices to maintain an immediate record of all monies received and reconcile it to the transmittals.
- B. Reduce the handling of monies received prior to transmittal to central office by having a cash custodian maintain the monies. In addition, monies should be deposited intact into a local bank account and wire transferred to the DOR safekeeping bank account.

Status:

Not implemented. Although not repeated in the current report, our recommendation remains as stated above.

## STATISTICAL SECTION

History, Organization, and  
Statistical Information

MISSOURI DEPARTMENT OF REVENUE  
DIVISION OF TAXATION AND COLLECTION  
HISTORY, ORGANIZATION, AND STATISTICAL INFORMATION

The Department of Revenue was created by Article IV, Section 22, of the 1945 Missouri Constitution. The department serves as the central collection agency for all state revenue. The Director of Revenue is appointed by the governor and must be confirmed by the Senate.

This Division of Taxation and Collection is responsible for the administration of Missouri's tax laws and processes and administers forms and reports for the collection of revenue due the state and local taxing jurisdictions. The Division has six bureaus and one office.

#### Central Processing Bureau

The Central Processing Bureau (CPB) is responsible for the initial processing of tax returns and related documents. Processing functions include receipt and extraction of the division's incoming mail, return analysis, cashiering and deposit, data entry and tax return error correction. The CPB monitors and tracks tax credits as well as accounts for all motor vehicle sales and use tax and drivers license transactions. In addition, the CPB is responsible for identifying and implementing new technologies, such as electronic filing, telefiling and imaging to facilitate and improve document processing.

#### Field Audit Bureau

There are two Field Audit Bureaus responsible for conducting field audits of businesses required to pay taxes to the State of Missouri. The in-state bureau includes seven in-state offices as well as the central support functions. The out-state bureau includes offices in Chicago, Dallas, New York and San Francisco.

#### Information Technology Bureau

The Information Technology Bureau (ITB) is responsible for the technical analysis, design, development and implementation of the division's data processing systems. The bureau provides quality assurance, program maintenance and technical support for electronic data processing communications, systems programming and data base administration. The ITB also provides personal computer software training, in-house programmer training and system training to division personnel. The ITB administers electronic media including an Internet web site and forms-by-fax for the division.

#### Tax Administration Bureau

The Tax Administration Bureau (TAB) is responsible for the administration of sales/use, financial institutions, insurance premiums, county fees, motor and special fuels, cigarette and other tobacco products, individual income, corporate income, withholding and estate taxes. The TAB also distributes locally imposed sales and use taxes to local jurisdictions, administers the registration and

issuance of business licenses to taxpayers; handles correspondence and taxpayer protests; processes amended returns; writes regulations; and pursues non-compliant taxpayers through its Nexus/Discovery programs.

#### Taxpayer Services Bureau

The Taxpayer Services Bureau is responsible for contacting individuals and businesses who have unpaid tax liabilities and for performing appropriate collection procedures. The bureau's collection activities include billing and assessing unpaid taxes, filing liens, pursuing bad checks, certifying delinquencies to local prosecuting attorneys and making referrals to independent collection agencies.

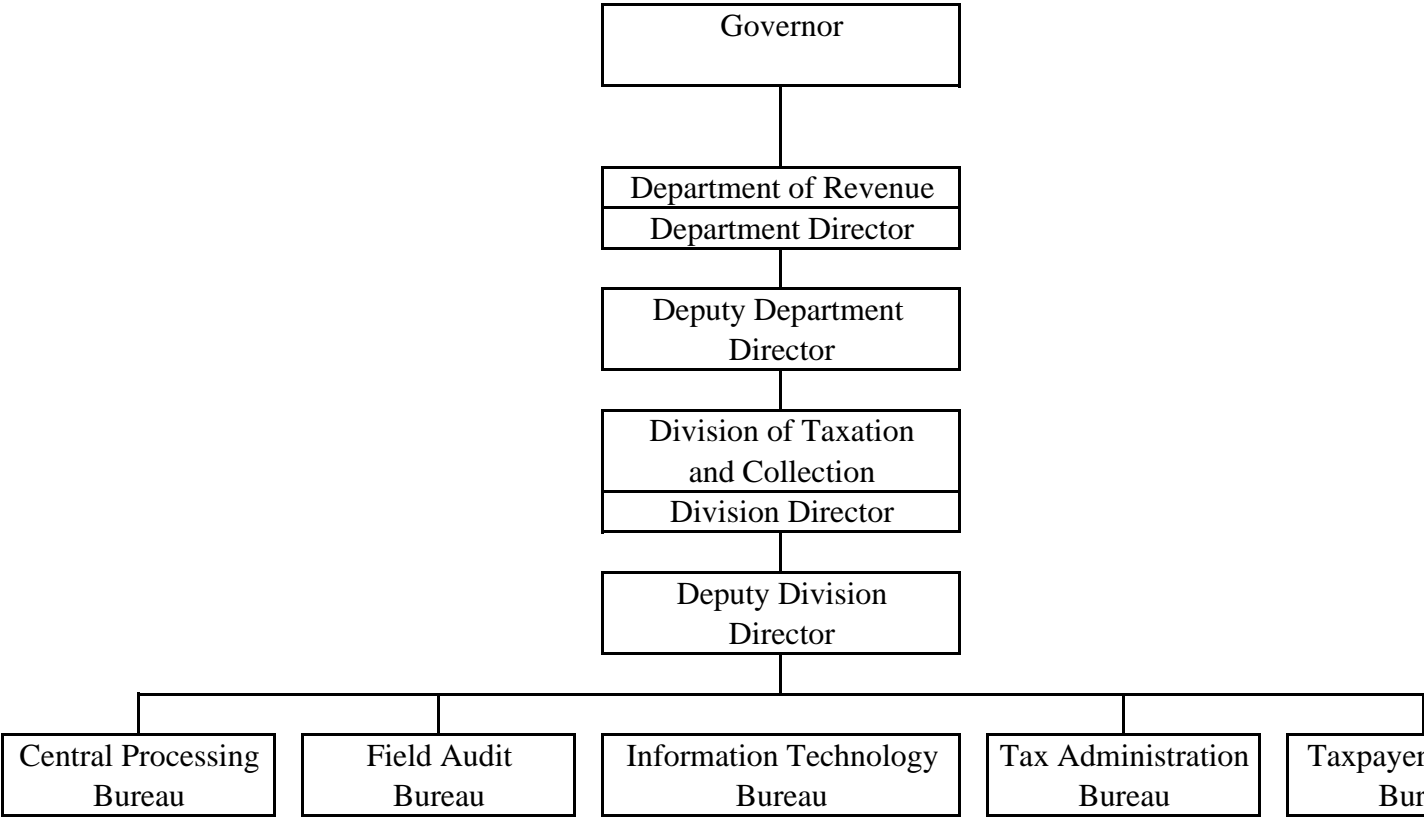
This bureau is also responsible for providing assistance to taxpayers in seven regional offices within Missouri. This assistance includes answering questions, registering taxpayers, issuing business licenses, participating in taxpayer training programs and making field visits to taxpayers who are delinquent in paying their taxes.

#### Division Director's Office

The Division Director's Office is responsible for the overall administration of the five bureaus described above. This includes preparation of legislative testimony, fiscal note preparation to include administrative impacts and the preparation and completion of the division's budget. The Office of Accounting and Support is a sub unit of the Director's Office and is responsible for divisional accounting and financial statement preparation, document security enforcement, training, centralized filing systems, word processing and microfilming functions for division forms, publication orders and tax return design.

Robert Schemenauer served as the Director of the Division of Taxation and Collection from November, 1993 through March, 1998. Carol Fischer has served as Division Director since June, 1998.

DEPARTMENT OF REVENUE  
DIVISION OF TAXATION AND COLLECTION  
ORGANIZATION CHART  
JUNE 30, 1998



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